GOVERNMENT OF INDIA

CIVIL ACCOUNT CODE

Volume I

EIGHTH EDITION

(SECOND REPRINT)

Embodying all corrections issued to Eighth Edition (First Reprint) up to end of December 1934

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PREFACE TO THE CIVIL ACCOUNT CODE, EIGHTH EDITION (SECOND REPRINT).

This edition is essentially a reprint of the first reprint of the Civil Account Code, Eighth Edition with such additions and alterations as have been introduced through the correction slips issued up to date. The opportunity has been taken however to make the following changes :—

(1) Corrections of a verbal nature which were necessitated by the changes in the designations of certain posts, etc., have been made wherever necessary.

(2) The " S " forms Nos. 12, 126, 127, 127A, 128, 129, 151, 152, which were printed on pages 217—226 of the Eighth Edition First Reprint, have now been numbered in the C. A. C. forms series as Nos. 24, 21, 22, 22A, 23, 24A, 20, and 20A respectively, the numbers which they previously bore in the " S " series being indicated in the top of each form.

(3) Certain forms in the Book of Account Forms have been brought on to the C. A. C. Forms series and have been numbered in the present reprint as C. A. C. Forms Nos. 1A, 1B, 1C, 1D, 2A, 2B, 10C, 14A, 19A, 19B, 31B and 31C and the consequential additions and corrections to the several articles in the Code rendered necessary by this transfer have also been carried out—*vide* Articles 47, 47A, 52, Clause 1 of Article 98, Appendices 8A and 8B, and the articles newly introduced in this reprint namely, Articles 50-A, 59-A, 59-B, 74-A and 186-A.

(4) As the posts of the Inspector General of Irrigation and of the Agricultural Adviser to the Government of India have been abolished, necessary amendments have been made in the following Articles :—

Article 59, Article 100 (*d*), Article 104, Rule 4, Article 159 (*d*) (*iii*) (2) and (3) and Rule 6 of Appendix 5.

The Table of contents and the Index have also been brought up to date.

E. BURDON,

Auditor General in India.

NEW DELHI,

The 15th January, 1935.

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PREFACE TO CIVIL ACCOUNT CODE, VOLUME I, EIGHTH EDITION (REPRINT).

1. This edition is merely a reprint of the eighth edition of the Civil Account Code, Volume I, with such additions and alterations as have been introduced through the correction slips.

2. The preface to the eighth edition has been reproduced separately for purposes of reference.

M. F. GAUNTLETT,

Auditor General.

27th May 1925.

PREFACE TO CIVIL ACCOUNT CODE, EIGHTH EDITION, VOLUME I.

1. This edition of the *Civil Account* Code is divided into two volumes :—

Volume I.—Instructions to Officers generally in dealing with Treasuries (corresponding to Part I, Volume I, of the seventh edition).

Volume II.—Treasury Procedure (corresponding to Part II, Volume I, of the seventh edition).

The departmental regulations and the procedure relating to audit and accounts which had been described in Volume II of the seventh edition of the Civil Account Code have now been incorporated in two separate publications, *viz.*, "Audit Code" and "Account Code".

2. Volume I is intended primarily for officers of all Civil Departments, including the Public Works and Forest Departments, the special rules relating to which are embodied in the departmental account codes, *viz.*, the Public Works Account Code and the Forest Account Code, respectively. Volume II describes the procedure observed in Treasuries in respect of transactions with the public and with all departments, Civil, Military, Railway or Posts and Telegraphs. The Audit and Account Codes deal with the entire work of a Civil Account Office, including that relating to the Public Works and Forest Departments, and certain chapters of these Codes are also applicable to other account offices subordinate to the Auditor General.

3. Volume I of the eighth edition is primarily a reproduction of the seventh edition of the Civil Account Code, Volume I, Part I, with such alterations as have since been introduced through lists of corrections or are considered otherwise necessary.

4. The following important alterations have been made in this Volume :—

(*a*) All revisions of rules and additions necessitated by the amalgamation of the Civil and Public Works Account Offices and by the recent introduction of the revised system of Public Works Accounts.

(*b*) Removal from this Code of all portions dealing with the rules which are now under the administrative control of the Controller of the Currency.

(*c*) Revision or rearrangement of—

(*i*) Chapter 6, Contingent Charges,

(*ii*) Chapter 8, Loans and Advances,

(*iii*) Chapter 16, Local, Municipal and Cantonment Funds,

(*iv*) Chapter 17, Sanction : Powers of Government,

(*v*) Chapter 28, Service Funds (transferred from Part II of Volume I of the seventh edition),

(*vi*) Appendix BBBB, Sundry rulings relating to Contingent Charges, of the seventh edition.

(*d*) Removal, from Appendix BBBB of the seventh edition, of ruling (*k*), and incorporation of the complete rules regarding the supply of articles for the public service in a separate appendix.

(*e*) Omission of the rules regulating the grant of Exchange Compensation Allowance, as these rules have become inoperative at present.

(*f*) Transfer, from the body of the Code to separate appendices, of the rules relating to Grain Compensation Allowance and Income Tax Deductions.

(*g*) Deletion of Appendix D, "List of treasuries which Issue and Cash Bills," of the seventh edition and its substitution by a separate publication, "List of Treasuries and Sub-treasuries in India," which will be supplied only to officers in charge of Treasuries and Sub-treasuries and some other officers.

(*h*) Renumbering of all chapters, articles, appendices and forms and consequent revision of the Index.

5. As a revision of this Code will be necessary in the near future in view of the Constitutional changes, the preparation of a fuller index and of reference tables comparing the new rules and appendices of the eighth edition with those of the seventh edition, and *vice versa*, has been considered unnecessary. Such a concordance has, however, been prepared in respect of the forms and, further, to facilitate reference, all rules, appendices and forms of the eighth edition which have undergone revision, other than that of a textual nature, have been marked by an asterisk.

M. F. GAUNTLETT,

Auditor General.

December 28th, 1920.

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CIVIL ACCOUNT CODE

VOLUME I.

INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

Introductory Notes.

1. The Governor General in Council who is the custodian of the Public Account, may, acting under Rule 16 of the Devolution Rules and with the previous sanction of the Secretary of State in Council, issue Treasury Orders prescribing the procedure to be followed in the payment of moneys into and in the withdrawal, transfer and disbursement of moneys from, the Public Account, and for the custody of moneys standing in the Account. These Treasury Orders are reproduced in Appendix 8C.

These Treasury Orders, seeing that they are issued ultimately under Section 45A of the Government of India Act, have statutory authority in their application to provincial transactions only. In their application to Central transactions, they should be regarded as executive orders issued by the Governor General in Council, which can be modified by that authority without the previous sanction of the Secretary of State in Council.

2. The rules contained in this volume describe primarily the procedure specified by the Governor General in Council, which should be followed (*i*) by Government servants in paying into treasuries (or into any branch of the Imperial Bank of India) moneys not derived from sources of provincial revenue and by treasuries (or by the Bank) in receiving such moneys and granting receipts for them, and (*ii*) by Government servants in withdrawing funds from the Public Account for expenditure upon central subjects. They describe also (1) the financial rules of the Central Government, pertaining to subjects dealt with in the Code (2) the orders issued by the Governor General in Council as Agency Rules to the local Governments, and (3) the rules pertaining to audit and accounts framed by the Auditor General which should be followed by all officers dealing with the treasuries (or the Bank). The financial rules of the Provincial Governments and the subsidiary rules issued by them under the Treasury Orders will be found in the Codes, Manuals, Regulations or orders of the Governments concerned.

3. In this Code :—

(*a*) *Local Government* means, where the rules apply to a Governor's province, the Governor in Council or the Governor acting with Ministers, and in the case of a province or administration other than a Governor's province, a Chief Commissioner, or the head of a minor administration. The local Governments of Governors' provinces are also called Provincial Governments and other local Governments are also called minor local Governments.

(*b*) *Head of a Department,* for the purpose of the rules in this Code, means—

(1) an authority declared to be such with reference to Rule 2 (10) of the Supplementary Rules made by the Governor General in Council under the Fundamental Rules, if the declaration is made in general terms and not with reference to certain specified rules only, and

(2) any other officer declared to be such either by the authority making the rules or by any authority to whom the power of declaration is delegated by or under the rules.

(*c*) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.

(*d*) *Treasury* includes a sub-treasury.

(*e*) *The term 'Deputy Controller of the Currency'* includes also the Accountants General, Madras and Burma.

4. Heads of Departments under the Central Government have been authorised to declare any Gazetted Officer subordinate to them to be the "Head of an Office" for the purpose of the rules in this Code.

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Receipt of Money.

1. All transactions, to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and under Treasury Order 7 all moneys received should be paid in full, without undue delay into a treasury or into the Bank, to be credited to the appropriate account and made part of the general treasury balance. The appropriation of departmental receipts to departmental expenditure, except when specially authorised is strictly prohibited.

With the sanction of the Governor General in Council under Treasury Order 7, this rule is relaxed—

(*a*) in the case of the Posts and Telegraphs Department, to the extent provided in Article 1 of the Posts and Telegraphs Initial Account Code, Volume I, General Account Code ;

(*b*) in regard to moneys received on account of the service of summonses, diet-money of witnesses, etc., in Civil, Revenue and Criminal cases ;

(*c*) in the case of Government servants appointed Notaries Public under Act 26 of 1881, who are allowed to defray all legal expenses, incurred by them in the discharge of their duties as such Notaries Public, out of the fees received by them, the balance only being credited to Government ; they will note in the credit slip the full amount of the fees received and, *per contra*, the expenses disbursed therefrom ;

(*d*) in the case of the Public Works Department to permit the use, under departmental regulations, of cash receipts temporarily (*i*) for current works expenditure and (*ii*) in very exceptional cases, for disbursement of pay and travelling allowance where this course has been authorised by the Accountant General with a view to prevent any abnormal delays in payment ;

(*e*) in the case of the Imperial Library at Calcutta, to permit the replacement of books belonging to the Library, which are not returned by borrowers, out of their deposit money ;

(*f*) in regard to cash found on the persons of prisoners at the time of their admission to jail, for the repayment by Jail Superintendent under departmental regulations of similar sums due to other prisoners on their release ; and

(*g*) in cases covered by the rules in other articles of this Code or by the rules in other authorised codes.

2. Departmental receipts may ordinarily be realised in legal tender coin or currency notes only. Government currency notes of the denominations of Re. 1, Rs. 2½, 5, 10, 50, and 100, which are designated universal currency notes may be received by all Government officers in payment of Government dues or in settlement of other transactions, irrespective of the circles from which the notes may have been issued; but notes of higher denominations can be received only within the limits of the circle of issue to which the notes belong. Currency notes of the denomination of Rs. 20 which are already in circulation should be treated by Government officers like universal notes.

1. For the acceptance of cheques on local banks see Article 6.

3. Officers of Government receiving money on behalf of Government must give the payer a receipt.

4. No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account or be received at all except under ordinary rules.

1. If, for special reasons, Government or Collectors of Districts when so empowered direct the cash chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant General, and a register kept in the treasury, in which the receipt and return of the chest should be duly acknowledged; the key or keys of the chest must not be kept by the treasury.

NOTE.—Local Governments may delegate to the Collectors of Districts the power to authorise the deposit of cash chests of other Government Departments in the treasury for safe custody subject to the condition that the Accountant General will bring to notice of the local Governments any case in which the permission appears to have been improperly granted.

2. Bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity may be received in the treasury for safe custody at the discretion of the District Officer.

5. Any person paying money into a Government treasury will present with it a memorandum (chalán), which will show distinctly the nature of the payment and the person or officer on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer, except receipts for cash and cheques (other than pre-audit cheques issued by the Accountant General) paid for service stamps, which should always be signed by the Treasury Officer; see Article 98.

NOTE.—The above rule, in so far as it relates to the signing of receipts for sums of less than Rupees 500 by the Accountant and the Treasurer, does not apply to sub-treasuries in central areas. See Article 270(*b*).

1. Printed forms should be supplied by the treasury, which may, with advantage, be bi-lingual. They should be presented in duplicate; one copy will be returned to the tenderer duly signed as a receipt, and the other retained in the treasury for record.

2. Duplicate chalans are not required when remittances are made to a treasury for obtaining Remittance Transfer Receipts and Sub-Treasury Cash Orders, or when such remittances are accompanied by Remittance and Pass Books in which the Treasury Officer is required to acknowledge receipt of the remittance.

3. In places where the treasury banks with a branch of the Imperial Bank of India, the memorandum must, except when otherwise provided, be presented to the

Treasury Officer, who will enface it with an order to the Bank to receive the money and to grant a receipt.

6. At places where treasury business is conducted by a branch of the Imperial Bank of India, cheques on banks which have clearing accounts with the Imperial Bank will be accepted in payment of Government dues, or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared the Government cannot admit that payment has been received and consequently final receipts will not be granted when a cheque is tendered. A receipt for the actual cheque only will be given in the first instance, but if the person making payment in this manner so desires, a formal payment receipt will be sent by post to his address after the cheque has been cleared.

1. In the event of such a cheque being dishonoured by the bank concerned on presentation, the fact will be intimated at once to the tenderer, but Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

2. Certain special arrangements will be necessary when Government dues which have to be paid by certain fixed dates are paid by cheque, and persons desiring to make such payments in this manner without risk must take precautions to ensure that their cheques reach the treasury at the latest on the day before the date on which the payment is to be made. Cheques received on the last day of payment of Government dues will be liable to be refused, and those received later will not be accepted.

Check of Receipts.

7. It is ordinarily the duty of the Revenue Department concerned and not of the Audit Department, to see that the dues of Government are regularly paid into the treasury. Detailed rules are given in Chapter 2.

Payment of Money at a Treasury.

8. (*a*) A Treasury Officer has no general authority to deal with demands presented at the treasury, his authority to make payments being strictly limited by the provisions of Treasury Orders 15 to 24, or the rules in the Civil Account Code and the Government Securities Manual. If a demand of any kind is presented at a treasury which is not provided for by the rules referred to above, or is not covered by a special order received from the Account Office, the duty of the Treasury Officer is to decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless it is an express order to *him* to make the payment ; and even such special orders should, in the absence of urgency, be sent through the Accountant General.

1. Grants-in-aid to local bodies, religious, charitable or educational institutions, etc., contributions to public exhibitions and fairs, and compensation to Government servants for accidental losses, etc., sanctioned by the local Government should be dsbursed at the treasury only under the authority of the Prncipal Auditor, but when such expenditure is sanctioned by subordinate authorities under the powers delegated to them, the Treasury Officer may make disbursements on the authority of such sanctions.

2. Educational scholarships sanctioned by Local Governments under the audit of the Accountant General, Central Revenues, may be disbursed by the Treasury Officer without specific authority from the Accountant General.

NOTE.—The rule in clause (*a*) above does not authorise the Treasury Officer to refuse payment of bills which do not comply with the provisions of certain articles of this Code, requiring that sanctions to certain specified charges should be quoted on the bills [*e.g.*, Article 13 (i), Article 64, so far as it relates to temporary establishments, and Article 102], when the omission to comply with these provisions is due to the fact that the necessary sanction has not been obtained. The responsibility for incurring such unsanctioned charges rests with the drawing officer, and the Treasury Officer is not empowered to refuse the payment of such bills on the ground that the charges have not been sanctioned.

(*b*) No claim against Government not preferred within six months of its becoming due can be paid without the sanction of the Accountant General ; but this rule does not apply to claims of Rs. 5 and less which are preferred within one year of their becoming due, payments made by Forest disbursing officers, payments made to tribes on the North-West Frontier, and disbursements from the distant treasuries in the North-West Frontier Province, nor does it apply to payment of claims on account of pensions, which are governed by special rules in the Civil Service Regulations.

NOTE.—Claims of Government against Railways for overcharges and claims of Railways against Government Departments for undercharges will be recognised and admitted if the claims are preferred within six months :—

(*a*) in the case of cash payments—from the date of payment ;

(*b*) in the case of warrants and credit notes—from the date of presentation of bill by the Railway Administration.

The Railways named in Annexure A to this chapter have agreed to the adoption of the above rules.

(*c*) Claims of officers, whether gazetted or not, to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding one year, cannot be investigated by an Accountant General except under the special orders of the local Government.

NOTE 1.—This power is also exercised by the several Departments of the Government of India in respect of any Department directly administered by them.

NOTE 2.—Local Governments and the Departments of the Government of India may delegate this power at their discretion to the authority which appoints the officer by whom the claim is made.

NOTE 3.—The Auditor General, the Controller of the Currency, the Deputy Controllers of the Currency, Calcutta and Bombay and the heads of all accounts offices have been authorised under Note 2 above to exercise this power in respect of officers, whether gazetted or not appointed by them. The Mint and Assay Masters have been similarly empowered to investigate claims for arrears of wages preferred by non-gazetted establishments employed under them.

NOTE 4.—Delays in payment are opposed to all rules and are highly inconvenient and objectionable, and when not satisfactorily explained should be brought to the notice of the head of the department concerned.

(*d*) No payments may be made on account of increases to pay until the additional expenditure thereby caused has been provided for in the budget estimates and duly sanctioned.

NOTE.—Periodical increments of pay are not provided for in the budget estimates, and are not increases to pay within the meaning of the above clause.

9. Any person having a claim against Government will present his voucher duly receipted and stamped, at the treasury. Except as provided in Article 57, or as may be arranged locally in special cases,

no bills may be paid at a sub-treasury without being first submitted to, and payment directed by, the Treasury Officer.

1. At places where Government treasury business is conducted by the Imperial Bank of India, all payments, with certain exceptions, are made at the Bank. Supply bills, Remittance Transfer Receipts and cheques are presented direct at the Bank, but other vouchers or bills should first be presented at the treasury, except at Presidency towns and Provincial Capitals, where such vouchers are for the most part submitted to the local Account Office for pre-audit and are paid (unless there is a special request for cash payment or the sum payable does not exceed Rs. 20) by cheques upon the Bank issued by the Accountant General in favour of the payee. Cheques issued on the Imperial Bank of India at out-stations in final payment of General Provident Fund Deposits of a subscriber should always be sent to the Treasury Officer concerned for delivery to the payee after proper identification.

2. Payments which have to be made at sub-treasuries may be arranged for by obtaining Cash Orders issued by the district treasury. The issue of Cash Orders between places at which there are offices of the Imperial Bank of India has been discontinued and the Imperial Bank issues a demand draft in lieu of the Cash Order.

Exception.—The sub-treasuries in Baluchistan are authorised to issue Cash Orders on each other and on the Quetta Suddar Treasury without reference to the latter.

3. Where sub-treasuries have been permitted to cash certain classes of bills without reference to the Treasury Officer, the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the treasury also.

10. When a person not in the Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require—

(*a*) The submission of the claim by the head of the Department, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(*b*) Failing the above in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the head of the department or responsible officer is insufficient, an order from the Accountant General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.

(*c*) And in any event, if a bill be drawn by a person not in the Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(*d*) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant General.

NOTE.—Payments due to contractors may be made to financing banks instead of direct to contractors provided that the Department concerned obtains (1) an authorisation from the contractor in the form of a legally valid document like the power of attorney or transfer deed conferring authority on the bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government in his behalf, before settlement of the account or claim by payment to the bank. While the receipt given by the bank holding a power of attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their bankers.

10-A. The following transactions of the Central Government will be taken to the nearest anna, six pies and over being treated as one whole

anna and amounts less than six pies being omitted :

(1) Payments to or recoveries from Government servants and pensioners, except as specified below :—

(*a*) In the case of emoluments fixed by statute, the payment may be to the next higher anna.

(*b*) In the case of pies occurring in life insurance premia under the Postal Life Insurance scheme, and in subscriptions to uncovenanted pension funds, such as the Bengal and Madras Service Family Pension Fund, the Bombay Family Pension Fund of Government Servants and the Bengal Uncovenanted Service Family Pension Fund, which are deducted from pay bills, the total sum for twelve months is bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last month ; thus, a man who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per month for eleven months and Rs. 3-1-0 in the twelfth month. In the case of the General Provident Fund and the Indian Civil Service Pension Fund deductions will, however, be made in whole rupees.

(*c*) As regards recoveries of amounts under objection, when all amounts of bills are calculated in annas, there cannot be any pies in objection books.

NOTE.—Each *individual item* in a pay and allowance, pension or travelling allowance bill will be taken to the nearest anna.

(2) Accounts rendered by one Government or Department to another.

NOTE.—Pies need not be eliminated in Exchange Accounts between one Government or Department and another if it is not possible to remove them from the original transactions.

(3) Amounts converted into Indian currency from sterling and other foreign currencies.

The same rule should be applied ordinarily to receipts on account of Remittance Transfer Receipts, deposits, and to all receipts other than receipts of revenue which are fixed by or under any law.

Provincial Governments may adopt these rules, if they so desire, to govern the same classes of provincial transactions.

11. (1) Receipts for all sums exceeding Rs. 20 must be stamped ; but the following are exempt :—

(*a*) Receipts given by, or on behalf of, Government.

(*b*) Receipts on cheques.

(*c*) Receipts for interest on Government securities.

(*d*) Receipts for withdrawals from Government Savings Banks.

(*e*) Receipts on Postal Money Orders.

(*f*) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares

and for incidental charges such as loading, unloading, delivery, cranage, haulage, wharfage, demurrage, etc.

(*g*) Receipts for pay and allowances of non-commissioned officers and soldiers of His Majesty's or the Indian Army and those of the Irregular Corps in Baluchistan when serving in such capacity or for their pensions, in respect of service as such non-commissioned officers or soldiers when they are not serving the Government in any other capacity.

(*h*) Receipts for pensions and allowances paid by Government to the heirs of deceased non-commissioned officers or soldiers in respect of service in His Majesty's Army or in His Majesty's Indian Army.

(*i*) Receipts for any payment of money without consideration, such as receipts for Grant-in-Aid bills, and for fees paid to Barristers-at-Law.

(*j*) Receipt given by an opium cultivator or his representative or by a *lambardar* or *khattadar* for money paid to him by Government as an advance for the cultivation of opium.

(*k*) Receipt for advances made by Government under the Agriculturists' Loans Act, 1884 (Act XII of 1884).

(*l*) Receipts for payments made by or on behalf of Government in Indian States.

(*m*) Receipts for payments made on account of discharges of Post Office 5-year Cash Certificates.

(*n*) Receipts given by or on behalf of any society registered under the Co-operative Societies Act or by any officer or member of any such society and relating to the business of the society.

(*o*) Receipts given by the officers of the Indian Posts and Telegraphs Department in respect of sums paid to them by Government as advances for the purchase of railway tickets.

NOTE.—Cash memoranda issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of Section 2 (23) of the Indian Stamp Act (II of 1899) and need not be stamped even if the amount exceeds Rs. 20, unless they contain an acknowledgment of the receipt of money from the purchaser as named therein of the price of the articles sold.

(2) All cheques, Remittance Transfer Receipts and Supply bills, are exempt from stamp duty.

(3) (See also the list of exemptions in Schedule 1 of the Stamp Act.)

12. The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp duty under the general rules :—

(*a*) Receipts [other than the receipts mentioned in Article 11 (1) (*f*)], drawn by a Railway Company, including a Company to which a State Railway has been leased, or by a Municipality.

NOTE.—This rule applies also to receipts drawn for claims, the adjustment of which may be made through account current.

(*b*) Receipts signed by a Government officer as Chairman of a Municipality.

(*c*) Receipts [other than those mentioned in Article 11 (1) (*i*)] drawn on account of Cantonment and other Local Funds.

(*d*) Receipts for advances taken by Government officers, other than officers of the Indian Posts and Telegraphs Department in respect of sums paid to them by Government as advances for the purchase of railway tickets.

(*e*) Receipts for amounts of emigrants'-money orders.

(*f*) Receipts for refund or repayment of deposits other than those covered by Article 11 (1) (*n*).

(*g*) Receipts on Acquittance Rolls of Establishments.

(*h*) Receipts drawn by the Accountant General or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

13. The following general instructions regarding the preparation and form of vouchers should also be observed :—

(*a*) Printed forms of vouchers in English should be adopted as much as possible ; but when, from any circumstance, a vernacular voucher is unavoidably necessary, a bi-lingual form should be used. A specimen which will serve as a general guide is given as Form 27 for deposit vouchers, and may be obtained from the local Accountant General.

(*b*) When the use of a purely vernacular account or voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.

(*c*) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of annas and pies may always, however, be written in figures after the words stating the number of rupees, but in case of there being no annas or pies the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples—"Rupees twenty-six only" "Rupees twenty-five, 4|11."

(*d*) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made ; any in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payment of such

vouchers should be refused by the Treasury Officer and a fresh voucher called for. Corrections and alterations in orders of payment drawn by treasury officers on the Imperial Bank of India and its branches should be attested by their full signature.

(*e*) The correct head of classification should be recorded on each voucher by the drawing officer, the classification in the budget being taken as a guide. This classification should also show whether the expenditure is voted or non-voted.

(*f*) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to Central or Provincial Revenues.

(*g*) Unless the local Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk be in the habit of signing letters *for* him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. Vernacular signatures must always be transliterated.

1. The head of an office may authorise any gazetted officer serving under him to sign a bill, voucher, or order, *for* him, communicating the name and the specimen signature of the officer to the treasury. This will not, however, relieve the head of the office, in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

(*h*) Bills requiring *previous* countersignature should be returned unpaid if presented without such countersignature.

(*i*) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.

(*j*) The authority under which deductions are made in a bill should be quoted.

(*k*) Dates of payment should when possible be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy on the presentation of receipts in anticipation of payment

under Article 9, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(*l*) When the drawing officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person. A second or intermediate endorsement on a bill is not permissible.

(*m*) In cases in which the endorsement on a bill is unauthorised, incomplete, or otherwise irregular, Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

(*n*) When payment is desired wholly or partly in Remittance Transfer Receipt, a formal application for Remittance Transfer Receipt should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

NOTE.—These instructions are intended primarily for bills and vouchers payable at treasuries but, as far as possible, they should also be observed in preparing vouchers for payments made departmentally.

14. A Treasury Officer must not honour a claim which on the face of it is disputable ; he will request the claimant to refer the question to the Accountant General (*vide* Treasury Order 17).

Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

15. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid ; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Article 13. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. The Treasury Officer, before paying any bill of a Covenanted Civilian, must see that the deductions on account of the Indian Civil Service Provident Fund have been made.

2. Treasury Officers, when cashing bills for Survey Officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him ; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended :—

Bills presented for pay, etc. ..	..	..	000
Bills presented for contingencies	..	..	000
Bills presented for sundries ..	..	..	000
	TOTAL	..	000
Paid in cash	000		
Paid in draft	000		
	TOTAL	..	000
	†Deductions (if any)	..	

†[Explanation.]

Signature of Messenger———————

Treasury Officer.

3. Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

Issue of Duplicates or Copies of Documents.

16. No Government officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. In the case of a bill or deposit repayment voucher passed for payment at a treasury but lost before encashment or payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink.

Responsibility for Overcharges.

17. The responsibility of drawers and payers of bills is thus stated in the Resolution introducing the present system of account (F. D. No. 2189, dated 20th April 1865, paragraph 34)—

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses will be restricted to responsible officers, and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers, and which brings them under liability to make good any loss arising from their culpable negligence. The Treasury Officer who makes payments without pre-audit will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of gazetted officers) for passing the new rate with reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing

recovery from him) the overcharge will be recovered from the Treasury Officer or the countersigning officer, only in the event of culpable negligence in either of them.

NOTE.—The Treasury Officer is required under the above ruling to examine the accuracy of the arithmetical computations in a bill.

Check of Charges.

18. Every charge comes up for audit or disposal by the Accountant General, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually, however, issuing a warning slip to the officer concerned ; and, if anything more is due (unless the amount be insignificant) informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper. The extent to which charges should be audited is prescribed by the Auditor General.

Audit Objections and Recoveries.

18-A. Every Government servant must attend promptly to all objections and orders communicated to him by the Audit Officer.

19. Objections and orders which arise out of the examination by the Accountant General of the treasury accounts are communicated to the Treasury Officer by letters, audit memoranda, or periodical objection statements. To these the earliest attention should be given, and under standing orders, the Treasury Officer should return the objection statement or audit memorandum within a fortnight, or send a letter explaining the cause of delay.

NOTE.—The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

20. When the Accountant General disallows a payment as unauthorised, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest (*vide* Treasury Order 28), but to refuse to pay it in future till the Accountant General authorises the payment to be resumed ; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern. And the Accountant General must remember that he is responsible for seeing that Treasury Officers carry out his instructions.

1. If an officer, from whom a recovery is ordered, has meantime been transferred to another district, the Treasury Officer should, without delay, pass on the order of recovery to the other treasury.

2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the Officer placed under retrenchment ; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to refer the case to Government through the proper channel.

3. Representations and protests against retrenchments ordered by the Accountant General will not ordinarily be considered by the administrative authorities if submitted later than three months from after the date of receipt of the intimation by the aggrieved officer. This provision does not remove from the Treasury Officer the duty of enforcing immediately recovery of a retrenchment order under rule 2 above.

4. Recoveries are not ordinarily made at a rate exceeding one-third of pay, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification. For the purpose of this rule, " pay " includes Sterling Overseas Pay.

5. A register should be maintained at the treasury for recording all retrenchments ordered by the Account Office. It should contain columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the over-payment, and the method by which the over-payment has been adjusted.

6. If considered desirable, the recovery of a sum retrenched from a pay bill need only be made from the next pay bill, and of a sum retrenched from a travelling allowance bill, from the next payment of travelling allowances ; but retrenchments of travelling allowances must be recovered in cash or from pay bill when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

Cheques.

21. Cheque books required by Disbursing Officers authorised to draw on treasuries and sub-treasuries, should be obtained by them direct from the head treasury concerned, cheque books required for use on the Imperial Bank of India, either at a local head office or a branch also being obtained from the Treasury Officers and not from the banks. The Treasury Officer will supply a cheque book only on receipt of the printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition should be signed by the Disbursing Officer.

1. Cheques from books obtained from a particular treasury should not be drawn on other treasuries or sub-treasuries of other districts.

2. This article does not apply to officers of the non-civil departments named below who receive their supplies of cheque books departmentally :—Railways, Military and Indian Posts and Telegraphs Department.

22. A separate cheque book should be used for each head treasury or sub-treasury and the drawing officer should notify to the treasury or the bank upon which he draws, the number of the cheque book which from time to time he brings into use and the number of cheques it contains. Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer. The loss of a cheque book or blank cheque forms should be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account.

23. All cheques should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted : thus " under thirty rupees " will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30 ; and similarly " under eight hundred rupees " will mean that it is for less than Rs. 800, but not less than Rs. 700. No abbreviations such as " eleven hundred " for " one thousand one hundred " should be used. The amount should be written in the manner prescribed for vouchers in Article 13 (*c*). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word *one* into four by prefixing an *f* and changing the *e* into an *r*, the figure being easily altered to correspond. The word ***twenty***, if written carelessly, has also sometimes been changed into ***seventy***. The drawer of a cheque in which these words occur should

therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

NOTE 1.—The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing machine.

NOTE 2.—All cheques should be written in Calcutta Stationery Office Registration ink obtainable from the Controller of Printing and Stationery.

NOTE 3.—Article 13 (*d*) applies *mutatis mutandis* to corrections and alterations in cheques.

23-A. (*a*) Cheques drawn in favour of Government officers and departments in settlement of Government dues should always be crossed " A|c payee only—not negotiable ".

(*b*) In the absence of a specific request to the contrary from the payee cheques drawn in favour of corporate bodies, firms or private persons should always be crossed. Subject to any instructions received from the payee, a cheque should be crossed " ..... & Co." with the addition of the words " Not negotiable " between the crossing. Where the payee is believed to have a banking account further precautions should be adopted where possible by crossing the cheque " specially " (instead of by the " general " crossing, " ..... & Co.") by quoting the name of the bank through which the payee will receive payment and by adding the words " A|c payee only, Not negotiable ". These instructions regarding the method of crossing of cheques are applicable in all cases where the use of crossed cheques is prescribed.

24. No advice of the issue of any cheque need be sent to the treasury. As a general rule, cheques should not be issued for a sum less than Rs. 10 unless this is permissible under the provisions of any law or rule having the force of law ; but cheques of the Military Department drawn for payment elsewhere than at the station where the military disbursing officer himself is located, may be for a sum not less than Re. 1. In the case of the Postal section of the Indian Posts and Telegraphs Department the lowest sum for which a cheque may be issued is Rs. 250. Cheques may, however, be drawn by the Audit Officer, Indian Stores Department for sums of Re. 1 and upwards for payment of bills at his headquarters and elsewhere. Cheques of the Military Department will be payable at any time within three months after the month of issue : thus, a cheque bearing date any time in January is payable at any time up to 30th April. All other cheques remain current for three months only counting from the date of issue.

25. When an officer is authorised to draw cheques on sub-treasuries, he should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may be provided as far as possible. Cheques drawn on sub-treasuries should be distinguished by different numbers and letters from those drawn against the head treasury.

26. (*a*) Every cheque in favour of a Government officer must be made payable to order only ; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer. Treasury Officers will therefore cash cheques payable to " A. B.

or bearer", except when A. B. is a Government servant. If a cheque payable to a person not in Government employ " or bearer " or payable to such person or to such person " or order " is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment, or, in the case of a cheque payable to order, of the completeness of the chain of endorsement, if any, by which such person has become the holder of the cheque.

(*b*) Ordinarily a cheque payable to order is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule would cause inconvenience, he may specially authorise in writing a subordinate Gazetted Officer to endorse for him cheques drawn in his favour by his official designation.

1. Where sub-treasuries are in charge of Indian officials not acquainted with English, bi-lingual cheques should be used, and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

2. When a public officer sends a cheque to a treasury not for cash payment, but for credit of its amount in the treasury accounts, he must, before endorsing the same, add the words " Received payment by transfer credit to————— ". Omission to do this facilitates fraudulent appropriation of money.

27. If a Disbursing Officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the following form.* If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it " Payment stopped." The Disbursing Officer will enter in his account the original cheque as cancelled, and may issue another.

*Certified that cheque No. , dated for ₹ reported by the (Disbursing Officer) to have been drawn by him on this treasury in favour of has not been paid, and will not be paid if presented hereafter.

—————Treasury.

The————————19 .

Treasury Officer.

28. If a cheque is issued by Government in payment of any sum due by Government and that cheque is honoured on presentation to Government's bankers, payment shall be deemed to be made—

(*a*) if the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or

(*b*) if it is posted to the payee, on the date when the cover containing it is put into the post.

The rule applies *mutatis mutandis* to a cheque in payment of Government dues or in settlement of other transactions received and accepted in accordance with the provisions of Article 6.

NOTE.—Cheques marked as not payable before a certain date should not be charged to the accounts until the date on which they become payable.

Defalcations and Losses.

29. With the exceptions noted below, any defalcation or loss of public money, departmental revenue or receipts, stamps, opium, stores, or other property, discovered in a Government treasury or other office or department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

Exception 1.—In the case of Customs Revenue, (*a*) mistakes in assessments which are discovered too late to permit of a supplementary claim being made and (*b*) under-assessments which are due to the interpretation of the law by the local Customs authority being overruled by higher authority more than three months after the assessment was made need not be reported to the Audit Officer. Such cases should, however, be examined by the Audit Officer at the time of audit.

Exception 2.—Petty cases, that is, cases involving losses not exceeding Rs. 200 each, need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.

NOTE 1.—Losses or deficiencies concerning buildings, lands, stores and equipment should be written off any value or commercial account that may be maintained.

NOTE 2.—In the case of departments where accounts have been separated from audit, a special procedure for report of losses to Accounts and Audit Officers may be prescribed by departmental authority after consultation with the Auditor General.

Remissions of and Abandonments of Claims to Revenue.

29-A. Heads of departments should submit annually to the Principal Auditors concerned statements showing the extra-statutory remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year. For inclusion in these statements, remissions and abandonments should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

NOTE 1.—The expression 'extra-statutory remissions' used in this Article means remissions in cases in which the authorities concerned see fit or feel compelled for good reasons to refrain from enforcing the law.

NOTE 2.—A local Government may make rules defining remissions and abandonments of revenue for the purpose of this rule, and may, after consultation with its Public Accounts Committee, fix monetary limits below which individual remissions need not be included in the statements.

NOTE 3.—Where the administrative year does not coincide with the financial year, the figures of the former may, if this prove convenient to the departmental authorities, be given in the statements.

NOTE 4.—This rule does not apply to Railways and Posts and Telegraphs Departments.

Erasures.

30. Erasures and over-writings in any account, register, schedule, or cash book are absolutely forbidden ; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the head of the office setting his dated initials against each. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration ; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity. [See Article 13 (*d*).]

Forest and Public Works Expenditure.

31. When officers of other Civil Departments are authorised to incur charges on account of the Forest Department, they will do so as Forest Disbursers. They can, therefore, obtain funds from the treasury for such expenditure in the manner laid down in the Forest Account Code.

32. Similarly, when an officer of another Civil Department is authorised to incur charges on account of the Public Works Department against the grant for " Public Works ", he will do so as a Public Works disburser. He will obtain funds for such expenditure in one of the ways prescribed in the Public Works Account Code for the purpose, and pay the receipts realised into the treasury, and render accounts of receipts and expenditure in the manner laid down in that Code.

1. This rule is not applicable to charges for construction (petty) and repair which are adjusted by the Accountant General against the budget grants of the departments concerned ; *vide* Appendix 5, Ruling 3.

33. *Deleted.*

Adjustments between Governments.

33-A. (1) The Government of India and the local Governments of Governors' provinces and the local Government of Coorg are considered to be separate Governments for the purpose of this Article and the transactions under the local Governments directly under the Government of India (*e.g.*, those of Baluchistan, Delhi, etc.), and the Central transactions under the other local Governments are considered to be transactions of the Government of India.

(2) In the case of transactions concerning two Governments :—

(*a*) Adjustments shall always be made in accordance with the rules in Appendix 6 if a Commercial Department or a regularly organised stores section of a department is concerned.

(*b*) If under the ordinary operation of the rules in Appendix 6, adjustment would be made if the departments were under a single Government, a similar adjustment shall be made between the two Governments unless they agree to the contrary.

(*c*) In all other cases an adjustment will be made by mutual agreement between the parties concerned or under the orders of the Secretary of State in Council if the Government of India is one of the parties or of the Governor General in Council if the parties concerned are local Governments.

(3) The leave salary and pensions of officers will be adjusted in accordance with the orders of the Secretary of State on the subject unless the Governments concerned agree to some other method of adjustment.

Destruction of Accounts Records.

33-B. The rules regarding the destruction of accounts records appertaining to the accounts audited by the Indian Audit Department are contained in Appendix 8-D to this Code.

ANNEXURE A.

[Referred to in Article 8, Note to clause (*b*).]

1. Assam-Bengal Railway.
2. Madras and Southern Mahratta Railway.
3. East Indian Railway.
4. Morvi Railway.
5. Burma Railways.
6. Bombay, Baroda and Central India Railway.
7. Jodhpur-Bikaner Railway.
8. Udaipur-Chitore Railway.
9. Dholpur-Bari Railway.
10. Rohilkund and Kumaon Railway.
11. South Indian Railway.
12. Howrah-Amta Light Railway.
13. Cutch State Railway.
14. Jorhat Provincial Railway.
15. Dibru-Sadiya Railway.
16. Tezpur-Balipara Railway.
17. Bengal Provincial Railway.
18. Bengal and North-Western Railway.
19. Deoghur Railway.
20. Darjeeling-Himalayan Railway.
21. Barsi Light Railway.
22. Bengal Dooars Railway.
23. Bhavnagar-Gondal-Junagad-Porbandar Railway.
24. North Western Railway.
25. *Deleted.*
26. Eastern Bengal Railway.
27. Bengal Nagpur Railway.
28. Great Indian Peninsula Railway.
29. Nizam's Guaranteed State Railway.
30. Baraset-Basirhat Light Railway.
31. Bukhtiarpur-Behar Light Railway.
32. Shahdara (Delhi)-Saharanpur Light Railway.
33. Howrah-Sheakhala Light Railway.
34. Mysore Railways.

CHAPTER 2.—CHECK ON RECEIPTS.

NOTE.—The rules in this chapter are not applicable to the Public Works and Forest Departments.

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Departmental Revenue.

34. (*a*) In the case of departmental revenue (*e.g.*, Land Revenue, Excise, Stamps, Jail Receipts, Registration Receipts, etc.), the duty of seeing that the dues of Government are regularly paid into the treasury rests with the departmental controlling officers, who receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and to whom the Accountant General sends for comparison with these, extracts from his accounts showing the amounts brought to credit in them.

(*b*) If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer.

NOTE.—It is essential that the departmental controlling officer's account should not be compiled from returns prepared by the treasury. But the Treasury Officer is in some cases required to verify returns prepared for submission to departmental controlling officers.

Fines.

35. (*a*) In the case of fines, the duty of checking the receipts is laid upon the Accountant General, to whom a monthly return of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine.

(*b*) Compensation fines due to an injured party which are creditable to deposits and fines, which under competent authority, are credited to a municipal or other local fund, will be excluded from this return.

(*c*) In order to secure that returns are received from *every* Court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge, and the Magistrate), and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the Courts and not on those of the treasury, though it should be compared with the treasury figures before being despatched. The best means of ensuring this comparison will probably be for the Court to despatch its return through the Treasury Officer, who will

certify to the agreement with his books, or will have the return corrected by the Court before he transmits it.

1. If precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury, a simple memorandum of the collections of each Court, and of its remittance to the treasury for check with the treasury credit, would suffice ; in the absence of such precautions, a detailed list of the fines collected and paid into the treasury must be transmitted in order to facilitate check in case refunds are claimed. The form of the return will be settled by the Accountant General.

2. If the several Courts submit to any controlling officer returns of the fines imposed, the returns of the realizations may with advantage be despatched to the Accountant General under flying seal through the said controlling officer ; but if this course be found to cause delay, the Accountant General should instead send to the controlling officer a memorandum of the monthly credits which appear in the treasury account.

3. When fines are received in another district or province, an intimation should be given by the recovering officer to the officer concerned, who should note the fact in his Fine Statement.

4. In the United Provinces, Bengal, Madras, Bombay, Burma, Coorg, Assam, Central Provinces and in the minor local Governments under the audit of the Accountant General, Central Revenues, the submission of the monthly return of fines to the Audit office has been discontinued and the Audit office does not exercise any check over the receipts or refunds of fines.

Miscellaneous Demands.

36. Miscellaneous demands of Government not falling within the ordinary revenue administration are entered by the Accountant General in a register of special recoveries and their realization watched by him. Such are payments from Indian States, contributions from municipalities, contractors and others towards the cost of State establishment, etc.

Convict Charges recoverable from Indian States.

37. Indian States are in some cases responsible for the cost of maintenance of convicts imprisoned in British jails for offences committed in such States. The Jail officials should in each case communicate to the Accountant General any amount recoverable on this account, and the Accountant General will then see to its due recovery.

NOTE.—The rules fixing the responsibility of Indian States in the case of convicts sentenced by a British Court or Officer for offences committed in such States are contained in Foreign Department Resolution No. 3384—1, dated 10th October 1890.

CHAPTER 3.—PAY AND ALLOWANCES : GENERAL RULES.

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Due Date.

38. Pay bills may be signed at any time on the last working day of the month by the labour of which the pay is earned, and are due for payment the next working day. But pay bills payable at Provincial Headquarters, which require to be pre-audited, and those payable at District Treasuries may be signed and presented for payment three and two days respectively before the last working day of the month to which they relate. Payment of such bills, however, should not be made before the first working day of the next month. In the following cases separate bills must be presented in India for pay or pension (see Article 943, C. S. R.) due for part of a month, and these bills may be paid before the end of the month.

(*a*) When an officer proceeds out of India on deputation or on leave.

NOTE.—If a Government servant wishes under the provisions of Fundamental Rule 91, to draw his leave salary in India, he will not be paid up to the date of his relief, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month.

*(*b*) When an officer is transferred to another Audit Circle, or within the same Audit Circle (*i*) to or from the Public Works or Forest Department or (*ii*) from one Public Works Division to another.

(*c*) When an officer finally quits the service of Government or is transferred to Foreign Service.

(*d*) When there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion of it.

*1. If the first six days of a month are public holidays on which pay and pensions are not disbursed at the treasury, the local Government may, if it thinks fit, direct the payment on the last open day before the holidays,

(*a*) of pay bills except those of gazetted officers, and

(*b*) of pension bills of pensioners drawing pensions of Rs. 100 or less.

The powers of a local Government under this rule have been delegated to the Auditor General, all Accountants General including the Military Accountant General, and the Comptrollers, Assam and North-West Frontier Province, in respect of their own and subordinate offices.

2. The last payment of pay should not be made to a gazetted officer or to an officer referred to in Article 48, whose pay is drawn on pay bill forms, finally quitting

the service of Government or placed under suspension, until the Treasury Officer has satisfied himself, by reference both to the Accountant General and to his own records, that there are no demands outstanding against him. In other cases payment may be made without reference to the Accountant General on the responsibility of the head of the office concerned.

3. In the case of officers and establishments accompanying Governments to hill stations, pay bills drawn at the hill station for payment at the provincial capital, or *vice versa*, may be signed one, two or three days before the end of the month, though they will not be due for payment before the first working day of the next month. Pay bills of the Government of India Secretariat and other offices, while at Simla, may be signed and presented for pre-audit five days before the last working day of the month to which they relate.

4. In case of transfers to and from service in Persia, pay will be paid up to the date when the transfer takes place, whether the officer changes his circle of audit or not.

5. The establishment pay bills of the Military Test Audit staff attached to the office of the Controller of Military Accounts, Burma District, Maymyo, which are required to be drawn and signed by the Deputy Director of Army Audit, Eastern Command, Meerut, may be so signed 8 days before the last working day of the month to which they relate though they will not be due for payment before the first of the next month.

Death of Payee.

39. (*a*) Pay, allowances or pension can be drawn for the day of a man's death ; the hour at which death takes place has no effect on the claim.

(*b*) Pay and other allowances claimed on behalf of a deceased officer may be paid without the production of the usual legal authority (1) to the extent of Rs. 500 under orders of the Collector or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient ; (2) for the excess over Rs. 500 under the orders of the local Government on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment should be made only to the person producing legal authority.

Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the Pension Payment Order, or if no Pension Payment Order has been issued the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

(*c*) The rules regarding payment of pensions of deceased pensioners are contained in the Civil Service Regulations, Articles 959—961.

NOTE.—Rule 2 under Article 38, regarding last payments of pay, applies here also.

40. (*a*) The death of every European officer of Government other than an officer of the Army or Navy, must be immediately reported by the head of his office to the Government under which he was serving, which will announce the circumstance direct to the High Commissioner for India and send a copy of the report to the department of the Government of India concerned as well as to the Public Health Commissioner with the

Government of India for information. The death of such pensioners should similarly be reported, but the report to the Government in their case will be submitted by the Account Office which should be furnished with the necessary particulars by the officer who has been disbursing the pension. This report should be submitted in Form 31.

(*b*) Treasury Officers will also furnish the Account Office concerned, annually on the 1st December, with a list of all retired officers of Gazetted rank, drawing pension from the treasury whose deaths within the preceding twelve months have come to their notice.

The list should give the following information :—

1. Name.
2. Service or appointment.
3. Date (of death).

N.B.—Any honours and distinctions (including the Kaisar-i-Hind Medal) which had been awarded to the deceased officer should be specified in the list.

(*c*) In addition to the immediate report to the High Commissioner required by clause (*a*) above, a telegraphic report to the Secretary of State in Council should be sent by the Government concerned whenever any European Officer of the Superior Civil Services, while on Service in India, is killed or severely wounded by fanatics or others or meets with sudden or violent death in any very special circumstances.

Last-pay Certificates.

41. Forms of last-pay certificates, to be granted in certain circumstances by the Treasury Officer, are set forth in Appendix 8A. A Treasury Officer must be careful not to pay the pay and allowances to an officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

1. The form of last-pay certificate prescribed provides for detail of the fund deductions although the officer preparing the bills is responsible for their correctness; but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing officer, including any made under an order of attachment of his pay by a Court of law, of which he may have received notice before granting the certificate, but for passing on any, of which he may afterwards receive notice, to the treasury from which the officer will in future draw pay.

2. In all cases of transfer from one district to another within the same Audit Circle, the last-pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new district except as provided in Article 38 (*b*).

3. In the case of the pay bill of a Government servant of whatever rank required to accompany the headquarters of Government to a hill station or other station which has been declared to be the headquarters of Government for the time being the signature or counter-signature of a gazetted Government servant on the bill may be treated as a last pay certificate for the purpose of Treasury Order 22 (*vide* Appendix 8C).

Bond of Indemnity for drawing Leave Salaries, etc.

42. (*a*) Officers often make arrangements with their agents to draw their leave salaries or vacation allowances, pensions, etc., either granting them powers of attorney to enable them to do so, or leaving their bills

ready signed in the agent's custody for presentation, the agents in their turn giving Government a bond of indemnity as security against any loss in case of over-payment.

*NOTE.—A Register of Power of Attorney will be kept by the Treasury Officer in the form prescribed in paragraph 50 of the Government Securities Manual.

(*b*) The bond of indemnity, which must be stamped, may be of the following form in the case of a firm / bank :—

In consideration of our / their being permitted to draw the pay / leave salary / pension of.....during his absence from the Presidency, we / the (here insert the name of bank) hereby engage to refund to Government, on demand, any over-payment that may be made to us / them as his agents / agent.

(*c*) It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

(*d*) It is not necessary, however, for a separate bond to be entered into in the case of each individual officer. Agents of standing and respectability may, for this purpose, be allowed to enter into a general agreement in the form given in Appendix I, provided that they are bankers who are incorporated in the United Kingdom or the British Dominions and are in the position of drawing pay, pension, etc., for a considerable number of officers.

(*e*) Subject to the proviso mentioned in clause (*d*) above, agents of standing and respectability are also allowed to execute a single bond in the form given in Appendix I to cover the leave salaries, pensions, etc., of their constituents, payable not by any one Account Officer only, but by all Account Officers, whether Civil or Military. Arrangements for the execution of such a bond must be made through the Auditor General. A list of the Agents who have executed such bonds of indemnity is given below :—

1. The Imperial Bank of India, its local head offices and branches in Calcutta, Madras and Bombay and elsewhere, and such other local head offices and branches as may hereafter be established.
2. The National Bank of India, Limited.
3. The Hongkong and Shanghai Banking Corporation, Bankers and Army Agents.
4. The Allahabad Bank, Limited.
5. The Bank of India, Limited.
6. The Army and Navy Co-operative Society, Limited.
7. Messrs. Binny & Co., Limited, Bankers and Army Agents.

8. Messrs. Thomas Cook and Son.
9. Messrs. Grindlay & Co.
10. Messrs. Parry & Co.
11. Messrs. Cowasjee, Dinshaw and Brothers.
12. Messrs. Lloyds Bank, Limited.
13. The Central Bank of India, Limited.
14. The P. & O. Banking Corporation, Limited.
15. Bansilal Ram Rattan, R. B., Bankers, Lahore Cantonment and Bangalore.
16. Bansilal Abirchand, R. B., Bankers, Bombay, Calcutta, etc., etc.
17. The Mercantile Bank of India, Limited, Madras.
18. The Punjab National Bank, Ltd.
19. The American Express Company, Incorporated, Bombay.
20. The Bengal Central Bank, Limited.
21. The Bank of Bihar, Limited.
22. The Benares Bank, Limited.
23. Messrs. Bhugwan Das and Company, Limited, Bankers, Dehra Dun.

NOTE.—The form of the bond executed under clauses (*d*) and (*e*) of this Article requires advice to be sent to the Secretary of State of any change in the constitution of an un-incorporated firm. When such advice is received in the Account Office, a recognition of the existing agreements that have been concluded previous to the change in the partnership should be obtained either by calling for fresh agreements to be executed by the new partnership or by obtaining an acknowledgment from the new partnership that they are bound by the existing agreement of the old partnership or otherwise.

Fund Deductions.

43. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant General or a Fund Examiner to make any particular deduction.

NOTE.—The Treasury Officer must, however, check the deductions in the case of the Indian Civil and Indian Military Service Family Pension Regulations and the Superior Services (India) Family Pension Fund Rules.

*Income-Tax Deductions.

44. The sole authority for the recovery of income-tax is contained in the Indian Income-tax Act, 1922 (XI of 1922) and the rules and orders issued under it and brought together in the Income-tax Manual. The instructions given below have no validity except in so far as they reproduce the exact wording, or represent correctly the meaning of the Act and the rules thereunder, and no doubtful cases should be decided except by reference to the Act and, if necessary, to the Income-tax authorities.

45. As regards the recovery of income-tax, treasury and Audit offices are concerned solely with the recovery at the time of payment on "salaries" as defined in section 7 (*1*) of the Act and on "interest on securities". It is important to notice that the income-tax under the head "salaries" has at the time of payment to be deducted at the rate applicable to the estimated income of the assessee from the head "salaries" [*vide* section 18 (*2*) of the Act], provided that the amount of income-tax can, at the time of deduction, be increased or reduced for the purpose of adjusting any excess or deficiency arising out of any previous deductions or failure to deduct.

In respect of pay bills of establishment presented to them for payment, Treasury Officers are required to see only that deductions of income-tax are not omitted where some deduction should clearly be made.

NOTE 1.—A person responsible for paying salaries is not bound by law to deduct at the time of payment of salary income-tax on the value of rent-free quarters enjoyed by the person drawing the salary. The Income-tax Officer is therefore responsible for the assessment and for the collection of tax on the value of rent-free quarters, though this particular source of income is included under the head "Salaries". There is however no objection to the person disbursing a salary deducting tax on account of the value of rent-free quarters enjoyed by the assessee should the latter request him to do so.

NOTE 2.—Where a special salary circle has been created to deal with the case of assessees in the service of the Government whose pay is subject to the audit of a particular audit officer, a special income-tax schedule should be attached to all pay bills of gazetted or non-gazetted Government servants showing :—

(1) Name of officer with official designation.

(2) Gross amount of salary.

(3) Deductions on account of provident and other funds.

(4) Deductions on account of life insurance premia.

(5) Net salary on which tax has been calculated.

(6) Income-tax deducted.

Forms I. T.-47 and 47-A. have been approved by the Central Board of Revenue as standard forms of this schedule, and should be used in connection, respectively, with pay bills of Gazetted Officers and of non-gazetted establishments. This schedule should be sent to the Income-tax Officer through the Audit or Account Officer concerned so that the latter may verify the amounts deducted in the bill with those entered in the schedule or direct as the Income-tax Commissioner of the province may desire.

NOTE 3.—Officers making payments on account of rewards, examiners' fees and other similar payments not strictly falling under the definition of "Salaries" to Government servants should communicate them to the Income-tax Officers concerned by a separate letter or memorandum when the payment is actually made. In those Prvoinces or Departments in which the Statutory provisions of Rules 15 to 17 of the Indian Income-tax Rules, 1922, have been superseded by a system of monthly schedules of income-tax deductions, the drawer of the bill should include in column 3 (*d*) of the schedule (with a suitable note in the Remarks column) receipts by Government servants, from Government, of income not falling under the head "Salaries"; and the Accounts or Treasury Officer paying the bill will, after payment, pass on the schedule, duly verified, to the Income-tax Officer concerned.

45-A. Sterling Overseas Pay disbursed in England should, under Section 18 (2-A) of the Act, be taxed by deduction at source in India, along with, and in precisely the same manner as, rupee pay actually drawn in India.

46. Relevant extracts from the rules regarding Income-tax refunds which *in extenso* are contained in Income-tax Office Manual are reproduced in Appendix 2.

Rent Deductions.

46-A. Demands for rents of buildings of the Public Works Department, recoverable from Government servants, are prepared in P. W. A. Form No. 48 (Statement of rents recoverable from pay bills) and are received from Divisional Officers in duplicate towards the end of each month. The amounts specified by the Divisional Officer should be recovered, without prior reference to the Government servants concerned, from the next bills in which their pay is drawn. Thereafter one copy of his demand should be returned to the Divisional Officer after noting the amounts recovered, and the other copy should be attached to the bill from which the recoveries are made. In noting the deductions in the bills, the name of the Public Works Division, the major head of account to be credited, and the name of the canal, etc., as given in the Divisional Officer's demand, should be shown.

1. If the rent recoverable from a Government servant is limited to a certain percentage of his emoluments, the particulars of such emoluments should be noted in the statement of rents, before its return, in the column for remarks. Where, after the return of the statement of rents, the emoluments of a Government servant are changed retrospectively, such changes should either be shown in the next statement or intimated to the Divisional Officer by a special letter.

Attachment of Pay for Debt.

46-B. I. The pay of a Government servant while on duty is exempt from attachment for debt to the extent of—

(*i*) the whole of pay, where it does not exceed forty rupees monthly ;

(*ii*) forty rupees monthly, when the pay exceeds forty rupees and does not exceed eighty rupees monthly ; and

(*iii*) one moiety of the pay in any other case.

II. Leave salary, if less than pay, is wholly exempt from attachment, but leave salary which is equal to pay is liable to attachment to the same extent as pay while on duty.

NOTE 1.—Compensatory allowances are not included in the term "pay" for the purpose of this rule and should be treated as exempt from attachment by a Civil Court. Exchange Compensation allowance is included.

NOTE 2.—The maximum pay attachable by a Civil Court is the pay earned and not what remains after satisfying any debts due to Government on account of advances taken under rule.

NOTE 3.—Subscriptions to funds recognised by Government, instalments in repayment of advances from the General Provident Fund and recoveries of income-tax, deductions for which appear in the pay bills, should be excluded from the aggregate pay for the purpose of attachment by a Civil Court.

NOTE 4.—Sterling Overseas Pay, or that portion of leave salary which is based on Sterling Overseas Pay, not being payable in British India, is not liable to attachment by a Court of Law in India as part of pay or leave salary of a public officer and cannot be taken into account in assessing the amount which is liable to such attachment.

NOTE 5.—Cases may occur in which the judgment debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed; or the judgment debtor, being a gazetted officer, or not being a gazetted officer but being permitted to draw his pay on a separate pay bill may refrain from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law. In such circumstances the Head of the office or, in the case of a gazetted officer or of an officer treated in this respect like a gazetted officer, the Administrative Officer of the Department concerned may draw the pay of the judgment debtor in satisfaction of the attachment order subject to the restrictions laid down in the main rule and remit the amount to the Court concerned. The amount of the pay drawn should be charged in the accounts, the particulars of the attachment order being cited in the acquittance roll or the pay bill, as the case may be, as an authority for the charge and the Court's receipts for the amount should be filed with the attachment register.

III. When a single month embraces a period during which a Government servant has been absent from duty and a period during which he has been on duty, each of the two periods should be treated separately, and leave salary for the period of absence, provided it is less than pay, will be exempt from attachment, while the pay for the other period will be liable to attachment, subject to the exemption in I above.

CHAPTER 4.—GAZETTED OFFICER'S BILLS.

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Form of Pay Bill.

47. For the fixed allowances of a gazetted Government servant the adoption of Bills in a form similar to Form 1 or (in the case of Presidency Payments) Form 1-A is recommended, in which the whole of the fixed allowances except Sterling Overseas Pay claimable by a Government servant in respect of the same appointment are set forth. A Government servant who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than general revenues.

47-A. For Sterling Overseas Pay a separate monthly bill in Form 1-B should be submitted by the officer to the Audit Officer concerned.

NOTE.—As bills for Sterling Overseas Pay are merely claims, no receipt stamps need be affixed to them.

48. In some provinces it is found more convenient that the pay of tahsildars, and other similar Government servants belonging to establishments limited and fixed with reference to the requirements of a whole administration, who are not ranked as gazetted Government servants but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted Government servants, instead of being included in the pay bill of their office establishment.

49. Pay and allowances may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Auditor General. At the written request or order of the Government servant, the pay bill may be made payable to some *well-known* banker or agent.

1. Under the above Article the receipt of the banker or agent cannot be accepted as a final quittance unless the bill itself is endorsed in favour of the banker or agent by means of a distinct pay order which need not be stamped. The receipt of the banker or agent will be stamped, whether it is in the body of the bill itself or separate.

2. A Government servant or any other single person cannot be constituted an "Agent" under Article 42 for the purposes of the above rule, except when he holds a legally valid power of attorney to act for the Government servant concerned.

3. The ruling in this article applies to all payments in India, whether on account of pay, travelling or other allowances, which under the rules are made to Government servants on their personal account. Though Sterling Overseas Pay is admissible only upon the personal claim of the Government servant concerned, no receipt from him is necessary in respect thereof, as the amount is disbursed in the United Kingdom by the High Commissioner for India to the receipt of the Banker or Agent nominated by the Government servant to receive payment on his behalf.

NOTE.—Payment of Sterling Overseas Pay on behalf of a Government servant to more than one nominee simultaneously is not permissible.

4. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Article 13 (*m*) should be followed. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

50. A Government servant drawing pay for the first time from any treasury should present, with his pay bill, a last-pay certificate in accordance with the rules contained in Appendix 8-A, unless he is a newly-appointed Government servant drawing his pay for the first time, when a health certificate required under Fundamental Rule 10 and an order from the Accountant General should be attached to the bill ; but if the appointment is temporary, the certificate need not be furnished until he is confirmed.

50-A. The claim for house allowance (see the rules issued in Government of India, Finance Department Resolution No. D.-5067-C.S.R., dated the 10th October 1924) should be accompanied by a certificate in Form 1-C.

Alterations of Pay.

51. No officer may draw an increased or a changed rate of pay, leave salary or fixed allowance unless the bill on which he draws it is either pre-audited by the Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the Account Office as soon as possible ; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority. See also Treasury Order 21.

51-A. In the case of time-scales of pay with efficiency bars at certain stages, an Audit Officer will not authorise any Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

Transfer of Office.

52. Every transfer of charge of a gazetted officer should be reported by post on the same day to the Accountant General and in the case of an officer having *independent* charge of a public treasury, statements of the cash balance, of the stamp and opium stores, and also of the bill forms in stock, should be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time. Form 1-D has been prescribed by the Auditor General for the purpose of preparing these reports [see Treasury Order 5 (*c*)].

NOTE.—This rule only applies to changes of District Officers, not to transfers of executive charge of the treasury between their subordinates : in the latter case, the fact of transfer should simply be advised to the Accountant General.

Pay to Officers in England.

53. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill.

54. The form of bill for travelling allowance of a gazetted Government servant depends upon the rules under which it is due. In the case of mileage, halting or daily allowance, Form 2 is recommended as setting forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When a Government servant is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

Rewards for Proficiency in Oriental Languages.

55. (*a*) Bills for rewards under civil rules to civil officers, including chaplains, military officers in civil employ and Public Works Officers should be pre-audited by the Accountant General.

(*b*) Bills for rewards under military rules to military officers in civil employ should be submitted to the Accountant General, who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

Place of Payment.

56. Pay bills are ordinarily payable only at the treasury of the District in which the claim arises, but gazetted officers may, at their option, if there is no branch of the Imperial Bank at their headquarters, draw their pay partly at the headquarters of the district in which they may be serving and partly at the Capital of the Presidency or Province, subject to the following conditions :—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to personal audit and is not less than ₹500 a month.

(2) Not less than ₹100 in any one month shall be drawn outside the district headquarters treasury and all sums drawn in the Provincial Capital must be in multiples of ₹100.

(3) Except when Supply Bills are used, the amounts required to be drawn at the Provincial Capital shall not be altered at intervals of less than three months.

NOTE 1.—The following concessions (if not allowable under the above rule) to all individual officers who already enjoy them are allowed to continue :—

(*a*) Officers serving in Bihar and Orissa, the North-West Frontier Province, Baluchistan, Ajmer-Merwara, Coorg and Central India, are allowed to draw a part of their pay at the places specified below and not at the Provincial Capitals :—

Bihar and Orissa	Calcutta.
Assam	Calcutta.
Baluchistan	Bombay.
Ajmer-Merwara	Calcutta.
Coorg	Madras.
North-West Frontier Province	Lahore.
Central India	Bombay.

In the case of officers serving in Bihar and Orissa and Assam, in Baluchistan and Central India and in Coorg, the amount to be paid at Calcutta, at Bombay, and at Madras respectively shall be drawn by means of Supply Bills. For this purpose Supply Bills may be issued at par.

(*b*) Officers serving in the United Provinces are allowed to draw a part of their pay either at Cawnpore or at the Provincial Capital, but not at both stations.

(*c*) Officers serving in Sind are allowed to draw a part of their pay either at Bombay or at Karachi, but not at both stations.

(*d*) Officers serving in the Central Provinces are allowed to draw their pay partly at their District Headquarters and partly at either (1) Nagpur or (2) Bombay or (3) Calcutta. The amounts required to be paid at Calcutta or Bombay should be drawn by means of Supply Bills issued at par.

NOTE 2.—Gazetted officers serving in Persia and the Arabian shore of the Persian Gulf may, at their option, draw a part of their pay in India, subject to the following conditions :—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to personal audit and is not less than Rs. 500 a month.

(2) Not less than Rs. 100 in any one month shall be drawn in India and all sums drawn must be in multiples of Rs. 100.

(3) The amounts required to be drawn in India shall not be altered at intervals of less than three months.

(4) The amounts drawn in India will be payable only at Bombay. The amounts required to be paid shall be drawn by means of Supply Bills issued at par.

NOTE 3.—Officers serving in the Hyderabad State may, at their option, draw their pay partly at the Hyderabad Residency Treasury and partly at Bombay, subject to the following conditions :—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to individual audit and is not less than Rs. 500 per mensem.

(2) Not less than Rs. 100 in any one month shall be drawn outside the district headquarters Treasury and all sums drawn in Bombay must be in multiples of Rs. 100.

(3) The amounts required to be drawn in India shall not be altered at intervals of less than three months and shall be drawn by means of Supply Bills issued at par.

NOTE 4.—The issue of Supply Bills under the above notes is not subject to the restriction laid down in Chapter VII of the Resource Manual for Supply Bills which are intended for the remittance of funds made by the public through Government.

57. Gazetted officers of the Public Works Department, in addition to the concession in Article 56, may present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Accountant General or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

Inspecting Officers.

58. An officer whose duty requires him to travel about on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw from the nearest treasury within his circle of

jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Accountant General's jurisdiction to another's, the last-pay certificate should be countersigned by both. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates, countersigned by the controlling authority if any, but he cannot take advances on account of travelling allowances.

1. In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Executive Engineer in charge of a Division who is obliged to be continuously absent from his headquarters for more than a month at a time.

59. As an exception to the above rule, such advances as may be required on account of pay may be drawn by the officers named below, the pay bill being presented at the headquarters treasury :—

I. *From any treasury in India* :—

(*a*) The Metropolitan Bishop of Calcutta.

(*b*) Inspector General of Forests.

(*c*) Director General and Deputy Director General of Archæology.

(*d*) Government Epigraphist for India.

(*e*) Surveyor General of India.

(*f*) Director of the Imperial Institute of Agricultural Research, Pusa.

(*g*) Director General of Observatories.

(*h*) Assistant Superintendent, Archæological Survey, attached to the office of the Director General of Archæology.

II. *From any treasury within their diocese* :—

(*a*) Bishops other than the Metropolitan Bishop of Calcutta.

(*b*) Archdeacon.

Receipts should be taken in duplicate, the original being forwarded immediately to the Accountant General who usually audits the officer's allowance, and the duplicate retained to support the debit in the list of payments.

Leave applications.

59-A. Subject to any subsidiary rules and ordres which the local Government or other competent authority may prescribe, all applications for leave should be submitted to the authorities concerned on Form 2-A.

Engagement of Passages.

59-B. Officers, who are eligible to Lee Concession Passages when desiring to obtain one should apply to the Accountant General concerned on Form 2-B for the necessary certificate.

CHAPTER 5.—ESTABLISHMENT.

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Sections of Establishment.

60. For the purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's Excise establishment is to be treated as distinct and separate from his Land Revenue establishment.

61. For the purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section ; but the sections should be fixed by the Accountant General in communication with the heads of offices or departments on the following principles :—

(*a*) The distributions should be uniform throughout the province for the same kinds of establishments.

(*b*) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section ; larger offices will comprise two or more.

(*c*) The distribution in the latter case should follow the actual working arrangements of the office, *e.g.*, a District Officer's establishment might be distributed in the following sections : English Office, Vernacular Office, Treasury, Nazir Record.

(*d*) In large offices, where the clerks are arranged by classes and grades, each grade may form a separate section.

(*e*) Petty and numerous establishments are often best distributed according to the taluqs or sub-divisions of a district, *e.g.*, village schoolmasters should be so distributed, while of the higher classes of schools, each school would form a separate section.

(*f*) Clerks (or schoolmasters, native doctors, etc.) should not except in small establishments, be lumped up with chuprassees or servants ; but servants should, when their number is not very small, form a separate section or sections.

(*g*) The pay abstracts of the district police are regulated by departmental rules, and are stated, so far as regards the lower grades, in detail of grades.

(*h*) In preparing pay bills, absentee statements, annual returns of establishment, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged under the provisions of this article.

Annual Returns.*

62. (1) Early in April in each year, a detailed statement of the permanent establishment existing on first April, will be prepared in Form 3 and transmitted to the Accountant General direct as soon as possible, and, in any case, not later than the 15th May. A similar

*N.B.—Requisitions for annual establishment return forms (namely, C. A. C. Forms 3 and 4), should be made by heads of offices direct from the Manager of the Forms Press, Calcutta. They will not be supplied by the Accountant General as hitherto.

statement is also required for local funds establishments, the claims to pension for which are submitted to him for verification of services and report, but only one copy of it should be sent to the Account Office. The return will show accurately the establishment as it exists on 1st April, and in preparing it the following instructions should be carefully observed :—

(*a*) The name, designation and pay of all members of the establishment holding permanent posts whether on duty or absent on foreign service, leave or deputation or in temporary posts elsewhere, or under suspension, should be distinctly shown, with the exception of the following classes of Government servants :—

(1) Gazetted Officers.

(2) Non-gazetted officers for whom records of service are maintained in the Audit Offices.

(3) Officers who are exempted from keeping service books by Rules issued under Fundamental Rule 74 (*a*).

(4) Officers on non-pensionable establishments ; provided that where, in view of the strength of the section, a detailed audit against the total permissible outlay is considered necessary, the Accountant General may call for a separate return for a non-pensionable establishment.

(5) Inferior servants attached to Survey parties, whose service is not longer than two years ; when, however, the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned.

NOTE.—Although Sub-Registrars in Bengal and Bihar and Orissa are exempted from maintaining service books, the annual establishment return prescribed in this Article should in their case be furnished to the Audit Office by the Inspector General of Registration.

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the orders creating the post as it now stands, should be clearly entered in the appropriate columns of the statement ; the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated. This date can be altered, except in the case of a clerical error, only under the orders of the local Government.

NOTE 1.—The Departments of the Government of India exercise the powers of a local Government for the purpose of this Article.

NOTE 2.—A local Government may delegate this power, in the case of non-gazetted Government servants, to Heads of Departments and Commissioners of Divisions.

(*c*) The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled up or not ; and if a post be vacant, the word *vacant* should be set against it in the column of *Name of Incumbent.*

(*d*) The names should be entered in order of sections of the establishment ; there should be a separate total for each section, the grand total being taken at the foot.

(*e*) The columns of *minimum* and *maximum* pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments ; and if any annual increment is given with effect from 1st April, it should be included in the return, and compared with the certificate (in Form 10) required by Article 69, which would accompany the April bill.

(*f*) The name of any person officiating in an appointment and the amount of additional pay for officiating drawn by him need not be shown, unless the additional pay for officiating counts for pension under Article 486 (*h*) of the Civil Service Regulations. In the case of an establishment on a time-scale of pay the names of all Government servants not belonging permanently to the cadre, but officiating in permanent posts or holding temporary posts on the date to which the return relates should be included, indicating the nature of vacancies they fill up, *vide* paragraph 5 of Appendix 11, Audit Code, Volume II.

(*g*) If the officiating incumbent holds a permanent appointment upon another establishment the fact should be stated, and the entry should be supported by a certificate from the head of that other establishment.

(*h*) If any superior servant on the establishment has attained the age of 55 years, or 60 years if he is a ministerial servant, the number and date of the orders of Government or other competent authority permitting his retention in the service should be quoted in a note at the foot of the statement. The period for which retention has been authorised, or for which leave beyond the age of compulsory retirement has been granted under Fundamental Rule 86, should also be mentioned. If no orders for his retention have been received, the number and date of the application for sanction to his retention should be noted.

(*i*) A detailed statement in Form 4 should be given at foot of the original return, Form 3, showing new names of non-gazetted Government servants which are not found in the return of the previous year ; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished ; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 4 for information required in regard to the names of non-gazetted Government servants which appeared in Form 3 of the previous year, but are now omitted ; as also regarding non-gazetted Government servants who have been on leave, or under suspension during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension. The name of a Government servant who is in transit to another office on the 1st April should be shown in the return of the office from which he has been transferred, with a note that he is in transit.

(*j*) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, whether paid from general revenues or from local funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

(*k*) In the case of that portion of an establishment which is borne on a Provincial or amalgamated cadre, a separate annual establishment return showing details of all such establishments should be furnished to the controlling officer, who should consolidate them into one statement.

(2) When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, as it will be the chief authority by which pension claims will be tested hereafter. A certificate of this comparison should be endorsed on the return thus ; " Compared with Service Books and found to agree." In the case of Provincial or amalgamated establishments, whose service books are maintained by Heads of Offices, the certificate should run as follows :—

> " Certified by Heads of Offices to have been verified with service books."

(3) In the case of establishments on time-scale rates of pay, the Accountant General may also require the submission of a duplicate return in a form specially prescribed for the purpose.

Alteration of Establishment.

63. I. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them

should be submitted to the authority concerned. In this letter should be set out :—

(*i*) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary ;

(*ii*) the cost after revision ; and

(*iii*) details of the number and pay of the appointments which it is proposed to add or modify.

Explanation (*a*).—When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it must be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

Example 1.—It is proposed to establish a first grade college, and the sanction of higher authority is required only because it is desired to create appointments in the Indian Educational Service for the Principal and three Professors. Full details of the teaching staff should be given, because without these details the necessity for the appointment in the Indian Educational Service cannot be gauged. No details should be given of the clerical or other subordinate staff.

Example 2.—It is proposed to establish a Government High School and the sanction of higher authority is required only because it is proposed to create an appointment in the Indian Educational Service for the Headmaster. No details are required of the staff proposed for the school except the Headmaster, because a knowledge of these details is not necessary in order to determine whether an appointment in the Indian Educational Service is required.

Explanation (*b*).—When the revision of a number of establishments is undertaken in pursuance of one definite central idea, which constitutes a single scheme for purposes of sanction, and when the scheme requires the sanction of higher authority, in the letter submitting the proposals for sanction full details of the several establishments need not be given, but only such details as will indicate the financial effect of each portion of the proposals.

Thus if the scheme is for the increase of pay of a number of establishments it will suffice to set out :—

(*i*) The present cost of all establishments concerned.

(*ii*) The various increases of pay or the various percentages of increases proposed and the reasons justifying the proposals.

(*iii*) In respect of each separate rate of increase proposed, as set out in (*ii*)—

(*a*) A list of the establishments or classes of officers to which it is to be applied and the reasons for such differentiation.

(*b*) As accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Accountant General and that it is accepted by him as correct.

NOTE.—In determining the extra cost, allowances, whether fixed or variable, should be included. The estimate of the extra cost due to variable allowances, such as those granted under house allowance schemes, cannot be exact but it should be as accurate as possible. The local Government may issue such instructions as may be necessary as to the manner in which such estimates should be prepared.

II. (*a*) In the following cases a proposition statement in duplicate in Form 5 should also be submitted :—

(*i*) cases of general revision of establishment ;

(*ii*) proposals which cannot be set out clearly without it ; or

(*iii*) *schemes which require the sanction of the Secretary of State.

(*b*) The details to be shown in proposition statements will be determined by the following rules :—

(*i*) The proposition statement, where this is necessary, should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.

(*ii*) Where a section consists of both inferior and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(*iii*) The rules as to detail set out in clause I above.

NOTE 1.—Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, not the actual or the commencing cost must be given. This average cost, no doubt, varies under various circumstances, but after all it depends largely on the period of rise. If the pay rises by five equal increments from a minimum to a maximum, the average monthly cost will be taken as the minimum, *plus* two-thirds, or if the appointment is ministerial, at the minimum *plus* three-fourths, of the difference between the minimum and the maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean ; in other cases an intelligent estimate should be made.

NOTE 2.—The fixed allowances referred to in the note to clause I above should be entered in proposition statements when such statements are prepared but the variable allowances should not be included therein.

(*c*) The proposition statement or the proposal for revision should be forwarded through the Accountant General, who should verify the present scale or state the present cost, as the case may be, according to his audit register ; but it will not be necessary for him to reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the sanctioning authority. It will also be unnecessary for the Accountant General to make the submission of proposals for the revision of establishments the occasion for the verification of present scales as shown in his audit registers. In ordinary cases the sanctioning authority may accept the Accountant General's figures, and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the annual return prescribed in Article 62.

III. The statement prescribed in Article 191 should also be submitted when necessary.

Monthly Bill.

64. Pay bills in Form 10 should be prepared separately for permanent and temporary establishments and also for those classes of Establishment for whom no establishment returns are submitted and no service

*The simpler Form 6 may be used in this case, when the full details of Form 5 are not necessary.

books are maintained, the instructions printed on the form of the pay bill being carefully observed. Against each post should be shown (except in cases covered by Rule 2 below) the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. When pay is drawn for a portion of a month only, the rate at which it is claimed should be stated either against the name of the Government servant in the body of the bill or in a note at foot of the page.

1. The pay of establishments mentioned in the Exceptions to Article 85, which is treated as a contingent charge, should not be included in pay bills.

2. The names of incumbents whose pay is less than Rs. 50 a month and who do not hold substantive permanent posts under Government may be omitted from pay bills ; as also the names of all persons in inferior service, of all head constables and constables, and of all postmen and village postmen, if a certificate in the following form is endorsed on the bills :—

> Certified that all persons whose names are omitted from, but whose pay has been drawn in, this bill have actually been employed during the month.

A local Government may, in consultation with the Accountant General, extend the provisions of this rule to specified classes of establishments when the entry of names in the bills of those establishments is not essential for audit purposes.

3. The claims of Government servants whose names are omitted from the bills under Rule 2 should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.

NOTE 1.—If for any reason the leave salary claimed by a Government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty should be entered in the money column of the form concerned which is intended to show leave salary, the amount being left undisbursed and treated as held over pending the fixation of the amount of his leave salary.

NOTE 2.—When leave salary based on average pay is drawn in a bill, in which the leave salary is first drawn it should be accompanied by a statement, attested by the drawing officer, showing the calculations by which the amounts drawn on account of leave salary have been deduced. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the vouchers in, or the office from, which such pay was drawn should be given in the statement. If leave salary is based on actual pay and not on average pay, the drawing officer should attach to the bill a certificate that such pay is the pay of a permanent post held substantively by the absentee at the time of taking leave, and that the absentee was in permanent Government service on 24th August 1927.

65. Fines imposed on non-gazetted officers for ordinary neglect of office duty are properly recovered by stoppages from pay and consequent short drawings from the treasury.

66. (*a*) The monthly bill should ordinarily be supported by an absentee statement in Form 8, if any person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave).

(*b*) In the case, however, of Provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee

statement need be furnished by Heads of offices along with the monthly pay bills, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to Heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

NOTE.—In the case of provincial or amalgamated establishments on time-scales of pay, the arrangements made by Heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

67. If no person in superior service was absent, during the month, either on deputation or suspension, or with or without leave (except on casual leave), certificate 2 printed on the establishment pay bill Form should be signed by the Head of the office.

68. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him (which should be supported by a last-pay certificate, under Article 70, Rule 1 showing dates of making over and receiving charge, advances outstanding, etc.), or if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Fundamental Rule 10 must accompany the bill.

69. To the first bill in which a peridoical increment is drawn by any officer, a certificate in Form No. 10-A, should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due to a Government servant for having been the incumbent of the post specified for the prescribed term *from* the date of last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extraordinary leave and, if he has held the post in an officiating capacity, all other kinds of leave which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases, the second alternative form is required, and whenever this form is used the certificate with the explanatory memorandum (which should show briefly, but clearly, the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Accountant General, who will pass and return it after check and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Accountant General will ordinarily be able to return it, so as to allow of the increment being drawn when due in the ordinary establishment bill ; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

69-A. When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

Distribution of Pay.

70. The head of an office is personally responsible for every pay drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and obtained his receipt, duly stamped where necessary, on the office copy of the pay bill. If in any case, owing to the large size of an establishment or because certain of its men are working in outstations, it is not found feasible or convenient to obtain the receipts of payees on the office copy of the pay bill the head of the office concerned may, at his discretion, maintain a separate acquittance roll in Form C. A. C., 10-B. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill; his pay can be drawn anew under Article 72 when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may, at the option of the disbursing officer, be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills from the Treasury, the concession should not be availed of in cases where they are not satisfied that proper arrangements can be made for the safe custody of the sums retained. Pay may not, under any circumstances, be placed in deposit. The leave salary of a non-gazetted Government servant on leave in India must be drawn from the treasury from which his pay is ordinarily disbursed under the signature of the head of his office or of the gazetted officer authorised to sign *for* the head of the office, *vide* Rule 1 to Article 13 (*g*); and he must make his own arrangements for getting it remitted to him.

NOTE.—The orders contained in Rule 2, under Article 49, are *mutatis mutandis* applicable to the disbursement of pay and allowances of a non-gazetted Government servant.

1. The head of an office should give a last-pay certificate (see Article 41) to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (date) inclusive, and that from that date he ceased to draw pay on account of, etc. It should also state the amount, if any, recoverable from the officer under an attachment of his pay by a Court of law, the attachment order being passed on to the head of the office to which the officer is transferred. It need not be countersigned by the Audit Officer even in the case of transfer from one province or circle of audit to another but in the case of transfers out of India, the last-pay certificate should be signed by the Audit Officer.

2. In the case of an officer discharged on pension, the certificate should accompany the application for pension, unless the applicant continues in the service after submission of his application, in which case the Accountant General, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

3. The leave salary of a non-gazetted Government servant belonging to the Indian Posts and Telegraphs Department and the Posts and Telegraphs Accounts Offices may be drawn from the office from which the Government servant proceeds on leave and remitted to his address by service money order.

4. As an exception to the general rule contained in the last sentence of Article 70, the leave salary of a subordinate of the Bombay Salt Department may be drawn from a treasury other than that from which his pay was drawn when on duty.

71. The head of an office is not at liberty to re-adjust the pay of a Government servant by giving one Government servant more and another less than the sanctioned pay of his post ; nor may he distribute the pay of an absentee otherwise than as provided in the Fundamental Rules. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

NOTE.—This rule is applicable to ministerial establishments also.

Arrear Bills.

72. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance : such bills can be presented at any time, subject to the conditions laid down in Article 8, and may include as many items as are necessary.

Service Books.

73. Special attention is drawn to the rules regarding service books, which are given in Supplementary Rules 197 to 203 made by the Governor General in Council, and in paragraphs 34 and 35 of the Instructions issued by the Auditor General under Fundamental Rule 74. The service book is a contemporary record in minute detail of a person's official career. Non-pensionable service should be distinctly shown as such in column 2 of the service books, and every entry should be attested at the time by the head of the office.

At a fixed time early in the year the service books should be taken up for verification by the head of the office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, should record in it a certificate in the following form over his signature :—

Service verified up to.....(date) from (the record from which the verification is made).

NOTE.—The verification of service referred to above should be in respect of *all* service qualifying for pension whether permanent, provisional, temporary or officiating.

The head of the office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.

When, however, a non-gazetted officer is transferred from one office to another, the head of the office under whom he was originally employed, should record in the service book under his signature the result of the

verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the officer was employed under him, before forwarding the service book to the office where the services are transferred.

NOTE.—In the case of non-gazetted Government servants for whom no record of service is maintained in the Audit office and to whom the rules promulgated in the Government of India, Finance Department letter No. 495-C.S.R., dated the 25th April 1923, regarding the grant of passages apply, an entry should be made in the service book of the individual concerned by the Audit Officer on the following occasions :—

(*i*) Each time the concession of half the cost of passages is granted to the wife and children of a Government servant under rules VII and VIII of the above rules.

(*ii*) Whenever under Note 3 of the above rules passages are granted at a time other than at the end of an employee's service.

An alphabetical index of the names of all such Government servants to whom the concession is allowed is also maintained in the Audit office.

74. The service books should be kept in the custody of the head of the office. When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments, their service books should be forwarded to the Account office for record.

Service Rolls.

74-A. Attention is also invited to Supplementary Rules 204 and 205 which require the maintenance of service rolls for certain classes of establishment for whom no service books are necessary. These service rolls should be kept in Form 10-C.

Travelling Allowances.

75. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (Form 11). When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of a family, or the higher maundage allowance, a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. Audit officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the headquarters stations, a bill should be prepared for the travelling allowance of the clerks and others who have attended him ; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

76. A bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer, if any, and forwarded to the Accountant General, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows :—

Certified that I am satisfied that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll.

NOTE.—The countersigning officer may, if he prefers it, retain the bill for check of future bills, and merely send to the Account Office a notice that he had "passed the establishment travelling allowance bill of for the month of for Rs as follows :—

No. of bills paid at treasury.	Amount.	Amount disallowed.	Reasons."

The bill contains the required certificate of the distribution of the amounts.

77. In the Public Works Department travelling allowance bills can be presented for payment only after the claims have been passed by the Controlling Officer. The subordinates should prepare their travelling allowance journals in Form 12 and after these are duly countersigned by the proper authority, an abstract showing the totals under each head of claim for each person should be prepared in Form 13 by the Executive Engineer for presentation at the treasury. The original journals should either be submitted to the Accountant General direct or attached to the abstract bill.

1. It is optional with the local Government, in consultation with the Accountant General, to prescribe the use of Form 2 by non-gazetted upper subordinates in lieu of Form 12.

2. It is also optional with the local Government to direct that the journals of lower subordinates and members of the petty and irrigation revenue establishments, should not be submitted to the Accountant General, but this option is conditional on all such journals being subject to a periodical test-audit by the Accountant General.

78. When the travelling allowance bill is paid after countersignature by the Controlling Officer, it will bear a certificate in the following terms : "Certified that I have satisfied myself that the amounts included in bills drawn $\frac{\text{1 month}}{\text{2 months}}$ previous to this date, with the exception $\frac{}{\text{3 months}}$ of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the acquittance roll." A similar certificate should be given on bills payable without countersignature.

Inspecting Officer's Establishment.

79. When a part of his establishment moves with an inspecting officer, the head of the office may grant a last-pay certificate for that portion in order to enable him to draw from another treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters.

80. *Deleted.*

CHAPTER 6.—CONTINGENT CHARGES.

NOTE 1.—The rules of procedure laid down in this Chapter are applicable to the Public Works Department, to the extent indicated in the Public Works Account Code, and to the Forest Department except in so far as they are modified by the rules in the Forest Account Code.

NOTE 2.—The terms Contingent charges or Contingencies as used in this Code include also Supplies and Services which should, however, be shown separately in all bills and accounts, distinguishing them from contingencies proper under the following rules :—

(1) Supplies and Services comprise charges which are incurred for the technical working of the department concerned, *i.e.*, charges which are not merely incidental but represent the main and proper activities of the department, *e.g.*, Rewards to informers, Books for a Public Library, Exhibits for a Museum, etc. Such charges are for the most part peculiar to the department in which they are incurred.

(2) Contingencies proper comprise those charges which are incidental to the management of an office as an office, *e.g.*, Purchase of ordinary books and periodicals, Purchase of Stationery, etc. Such expenditure is of much the same kind whatever the department be to which the officer incurring them belongs.

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Classification of Charges.

81. The rules in this chapter apply primarily to Contingencies and Supplies and Services, but "Other Expenditure" is also subject to the rules of procedure prescribed in this chapter, except in so far as it may be governed by any special rules in other chapters of the Code.

1. The term "Other Expenditure" includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants placed at the disposal of Heads of Provinces, Commissioners and District Officers, compensation to Government officers for accidental losses, contributions to public exhibitions and fairs and rewards.

82. Contingent charges incurred on the public service are generally divided into classes, the classification adopted in each province being determined by the orders of the local Government.

The following divisions are usually adopted :—

(*a*) Contract Contingent charges, *i.e.*, those for which a lump sum is allotted annually by the local Government within which

the officer may incur expenditure as required without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.

(*b*) Charges regulated by scales, such as rewards for destruction of wild animals, etc.

(*c*) Special contingencies, *i.e.*, charges, whether recurring or non-recurring, which cannot be incurred without the previous sanction of superior authority.

(*d*) Contingencies of Heads of Departments and other officers ; passed on fully vouched bills which do not require countersignature.

(*e*) All contingent charges which cannot be dealt with under the orders of the local Government as under (*a*), (*b*), (*c*) or (*d*) above ; these must be dealt with as countersigned contingencies, *i.e.*, charges which are controlled and reviewed by Heads of Offices and Departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Audit Office.

NOTE.—Fixed allowances for contingent expenses which are drawn regularly, irrespective of the actual expenditure incurred in any month, are drawn in the establishment bill, and are not subject to any of the rules laid down in this chapter.

83. Subject to any orders of the local Government or controlling authority an officer is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amount allotted to him in his budget estimate or otherwise. For ordinary expenses, previous sanction is not required. It is for the local Government to lay down any scale in regard to contingent charges to be regulated thereby, to determine the authority competent to sanction "special contingencies" and to name the controlling authority whose countersignature is necessary in regard to countersigned contingent charges.

1. Departments of the Government of India are authorised to sanction non-recurring contingent expenditure up to a limit of ₹1,000 in each case, unless there is something novel, doubtful or irregular in the character of the expenditure.

2. Subject to the conditions specified in rule 1 above, Commissioners of Income-Tax are authorised to sanction non-recurring contingent expenditure up to a limit of ₹500 only in each case.

84. In respect both of contingencies and other expenditure the powers of the local Government and of the subordinate authorities are further restricted by the orders regulating their general financial powers.

85. No pay of any kind and no additions to pay may be charged as contingent expenditure. Fixed allowances of all kinds should be drawn along with pay.

Exceptions.—The following charges may be treated as contingent expenditure :—

(*a*) Hot-weather establishment.

(*b*) Karawas or crop watchers in Baluchistan.

(*c*) Coolies engaged in the Civil Department on manual labour and paid daily or monthly wages.

(*d*) Temporary Field Establishments of Surveys and Settlements.

(*e*) Sweepers (whether whole-time servants or not) in the Civil Department.

(*f*) At the discretion of the local Government, such other classes of inferior servants, *e.g.*, coolies, dhobies, tailors, syces, grass-cutters, etc., as the local Government has from time to time ruled to be ineligible for pension or as it may in future declare to be non-pensionable.

(*g*) Extra potdars engaged under Article 135 of the Resource Manual to accompany remittances, etc.

NOTE 1.—The rule in Article 100 does not apply to contingent payments on account of establishments paid for under this Article.

NOTE 2.—The $\frac{\text{Auditor General}}{\text{Controller of the Currency}}$ exercises as regards both his own office and $\frac{\text{Account}}{\text{Paper Currency}}$ offices subordinate to him, the power conferred on local Governments of treating the pay of inferior servants mentioned in exception (*f*) as a recurring contingent charge. The Mint Masters, Calcutta and Bombay, and the Assay Master, Bombay, exercise the same powers as regards the Calcutta Mint, the Bombay Mint and the Assay Office, Bombay, respectively. The Inspector General of Forests also exercises the same powers.

NOTE 3.—Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid. The audit will call for some of the paid muster rolls in each quarter and check them to see that they are properly maintained.

NOTE 4.—Except with the special sanction of Heads of Departments, inferior servants employed in offices of the Central Government and paid from contingencies should not be granted higher rates of pay than those fixed for similar inferior servants employed in the same station under the local Government of the Province in which the office is situated.

General Rules.

86. No officer may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for contingent charges under the major head concerned ; and when an officer exceeds the annual appropriation he may, under orders of Government, be held responsible for the excess. Some Governments allow a disbursing officer free discretion within this limit, whereas others require him to restrict his expenditure within the appropriation for each *detailed* head of contingent expenditure, unless the controlling authority has previously transferred to the head in which the excess is anticipated part of the appropriation under another detailed head. Again, the power of making transfers from the appropriation for contingent expenditure of one district to that of another under the same major head is not vested in the same officers in every province ; the local Government may retain the power in its own hands, or delegate it, but the transfer can only be of an

ascertained surplus within the same major head. *Vide*, however, Articles 191 and 192.

NOTE.—Money allotments are sometimes made to consolidating officers for the stationery requirements of their own offices and of the officers subordinate to them. Only local Governments are competent to sanction any reappropriation necessary to cover expenditure to be incurred in excess of these allotments, but they are authorised to delegate to any officers whom they may select subject to any conditions which they may think fit to impose, the power to reappropriate from savings in the stationery allotments to meet contingent charges under other heads provided that no such reappropriation be allowed until a certificate that savings exist has been obtained from the Controller of Printing and Stationery.

87. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may a charge be actually incurred in one year and thrown on the grant of another year.

88. No money should be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budget grants.

89. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

90. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the treasury.

Responsibility of Drawing Officers.

91. Every public officer should exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtain an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded and that in the case of contract contingencies the proposed expenditure does not cause any excess over the contract grant.

Responsibility of Controlling Authority.

92. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates ; that previous sanction for any item requiring it is

attached ; that the requisite vouchers are all received and in order, and that the calculations are correct ; and specially that the grants have not been exceeded or are likely to be exceeded and that the Accountant General is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

Permanent Advances.

93. Advances are granted to officers who may have to make payments, before they can place themselves in funds by drawing bills. They are subject to the following rules :—

1. The amount is fixed by the local Government except in cases falling under rule 2.
2. Heads of departments and Commissioners of divisions can, unless the local Government otherwise directs, sanction the grant of permanent advances for offices subordinate to them, up to the amount advised by the Accountant General as appropriate. The permanent advances for the offices of the officers referred to must, however, be sanctioned by the next superior administrative authority or the local Government.
3. Applications for the grant or revision of a permanent advance must be submitted to the sanctioning authority through the Accountant General who will advise as to the appropriate amount of the advance. In cases falling under rule 2 above if there is any difference of opinion between the Accountant General and the sanctioning authority on this point, the matter should be referred for the orders of the local Government.
4. As these advances involve the permanent retention of money outside the treasury they must not be larger than is absolutely essential.
5. These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums he should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgment from them in the same way as he himself furnishes the Accountant General, and retaining them in his office.
6. The advance is intended to provide on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges ; thus, if an inferior servant is required to travel by rail his fare must sometimes necessarily be advanced from this amount.

NOTE.—The cost of service books required for office establishment should be met, in the first instance, from the permanent advance of the office concerned, the permanent advance being subsequently recouped from the amount realised by the sale of the books to Government servants.

7. In the case of transfer of charges and yearly on the 15th April each officer holding a permanent advance must send an acknowledgment to the Accountant General of the amount due from and accountable for by himself. If this be not received the Accountant General must demand it immediately.

Advances of Travelling Allowance to Non-Gazetted Police Officers.

93-A. Advances may be made of the actual railway fare $\frac{\text{or}}{\text{and}}$ road mileage out of the permanent advance to all non-gazetted police officers, but such advances and their repayment need not appear in Government accounts. Travelling allowance bills may be made out, once for all, for the full claims admissible as soon as the journeys are completed and any advances made out of the permanent advance may be recovered out of the amounts drawn from the treasury on such travelling allowance bills.

Record of Contingent Expenditure.—Contingent Registers.

94. A register of contingent expenditure shall be kept in each office, and the initials of the Head of the office or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

This register will be in Form 14, in which each Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the appropriation for contingencies of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed, and a single column allotted for the more varied items ; if the appropriation be parcelled out under many detailed heads, the most common will have each its own column with appropriation noted at the top, while the rest with their appropriations will be thrown into the column of miscellaneous charges. Any charge, falling under any of the separate columns, but requiring explanation should be described in the column headed " Description ", though the amount of it is entered only in its special column ; and the same " Description " column will serve also for note of the month or period to which any recurring charges (*e.g.*, rent or punkha pullers) entered in the other columns belong.

1. If more convenient a separate register may be maintained for each class of contingent charges (see Article 82).

2. If during the absence of the Head of the office and of the Gazetted officer to whom this duty has been delegated, the entries have been initialled by a non-gazetted Government servant, the register must be reviewed and the entries re-initialled by the Head of the office or such officer on return to headquarters.

95. As the office cashier pays away any money, he will enter in the contingent register the date, name of payee, and number of sub-vouchers in the three columns to the left, and the amount in the proper column ; and, in the case of any charge requiring explanation he will also take against the description the initials of the officer incurring it.

1. Regarding the entries to be made in the final columns, see Article 106.

96. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bills (see Article 111) from the commencement of the year up to the end of the last expired month.

Bills for Encashment.

97. (*a*) When it is necessary to draw money for contingent expenses from the treasury, as for example when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinise the entries, initialling the entries in the contingent register if this has not already been done by him, and sign the bill which the cashier will then date and number and present for payment at the treasury.

(*b*) The heads of contingent expenditure should be entered in manuscript in the bill and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Audit Office.

NOTE.—When the advance is running short, a demand may be presented in excess of the balance ; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

98. The following procedure should be adopted by Government officials for obtaining service postage stamps and for the adjustment of their value :—

I.—Officers who draw money from the treasury on contingent bills.— A bill in a Form 14-A should be prepared by disbursing officers when they require service postage stamps. The bill will contain the acknowledgment of the drawing officer of the receipt of the stamps indented for and will in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for " payment by transfer," have the stamps issued, and enter the amount in the list of payments, crediting the value of the stamps to the head to which the cash realized is now credited. The Audit Office will exercise the same check over the transactions as it would exercise if they were cash transactions, except that a voucher in support of the entry in the bill will not be required, as cash is not paid into the treasury.

II.—Officers who draw money by cheques from treasuries.— Cheques to be presented in payment of the value of service stamps should be drawn in favour of the officer (designation without name) who supplies the stamps, whether they

are drawn by the officer who indents for the stamps or by a departmental indenting officer on the indenting officer's requisition. (See Article 23A regarding the method of crossing such cheques.)

III.—Officers at headquarters whose bills are pre-audited by Civil Account officers.—At the option of the Accountant General, with the concurrence of the local Government or Administration concerned one of the two following methods will be adopted :—

(*a*) The charges for service postage stamps will be drawn on separate contingent bill forms in the usual way, and separate cheques therefor will be issued by the account office in favour of the officer who supplies the stamps. Cheques so issued will not be subject to any special minimum amount.

(*b*) As an exception to the rule by which all bills payable at headquarters should be pre-audited, bills for service postage stamps may be prepared in the special form prescribed for use in mufassil treasuries, and paid by transfer in the usual way, without pre-audit, by the stamp officer. The stamp officer will submit the bills to audit in support of the issues in the stamp account in the same way as other treasury officers.

One or other of the above alternatives should be definitely adopted once for all at each headquarters station to prevent the confusion and possibility of fraud which diversity of procedure at the same station would entail.

Contract Contingencies.

99. In the case of contract contingencies the sub-vouchers for more than Rs. 25 should be retained in the office while the others should be destroyed or so defaced that they cannot be used again.

Recurring Contingencies.

100. No charge which binds Government beyond a single payment may be incurred without the sanction of Government.

Exception.—(*a*) The sanction of the Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessment certified to as required by ruling 22 of Appendix 5. If, in any case, the head of a Department or office considers that the assessment is excessive, he may represent the matter to higher authorities.

(*b*) All officers entitled to draw contingent bills may incur recurring contingent charges up to R10 a month and to six months' duration subject only to the existence of the necessary budget provision, and to any restriction which the local Government may desire to impose.

(*c*) Heads of Departments have been authorised by the Government of India to sanction the renting of ordinary office accommodation within the following limits :—

When the accommodation is provided in a separate building.	R100 a month.

When the accommodation is provided in a building partly used as a private residence.	One-half the total rent subject to a maximum of R45 a month.

NOTE.—Commissioners of Income-Tax can sanction the renting of ordinary office accommodation in $\frac{\text{Presidency}}{\text{Capital}}$ towns up to a limit of Rs. 500 a month. When such a hired building is used partly as a private residence the officer occupying the residential portion should pay half the rent of the building or 10 per cent. of his monthly emoluments whichever is less even if the one-half of the rent payable by Government exceeds R45 a month.

(*d*) The Inspector General of Forests, Commissioners of Income-Tax, the Director General of Archæology in India, the Director of the Imperial Institute of Agricultural Research, Pusa, the Chief Inspector of Mines in India, the Opium Agent, Ghazipur, the Director General of Posts and Telegraphs, the Director General of Observatories, and the Chief Engineer, Central Public Works Department (in respect of works other than provincial works in the Delhi Province) are authorised to sanction, up to a limit of R15 a month in each case, items of recurring contingent expenditure.

(*e*) Departments of the Government of India are empowered—

(1) to sanction fixed recurring charges of a contingent character up to a limit of R200 a year in each case, and

(2) to sanction telephone rents for connections with existing telephone systems whatever the amount.

(*f*) Heads of Departments under the Central Government are authorised to sanction telephone rents for connections of Government offices with existing telephone systems whatever the amount.

Contingent Charges not Countersigned.

101. Officers whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills ; but they should draw money from the treasury by bills in Form 16, showing full details of the charges.

1. The following illustration explains the second condition. A, whose bills do not require countersignature, has subordinates, who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure ; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills ; B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

NOTE.—The limit of R25 referred to in Form 16 above which vouchers are to be submitted to the Audit Offices is subject to alteration by the Auditor General.

Charges regulated by scales and Special Contingencies.

102. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form (see Article 97) with a full description of the charges and accompanied by sub-vouchers. In the case of special contingencies, the orders of the sanctioning authority should be quoted ; and when expenditure for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

Countersigned Contingencies—Abstract Bill.

103. In the case of contingencies countersigned after payment the numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill (Form 15) should be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than R25.

Detailed Bill.

104. (*a*) From the monthly totals of the contingent register the monthly detailed bill will, in the case of contingent charges countersigned after payment, be prepared in Form 15-A, headed *not payable at the treasury*, and showing the monthly total of each column, with description of each charge requiring explanation ; the numbers assigned to the sub-vouchers will be entered in detail against each item ; at foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer, or, if there be no controlling officer, to the Accountant General direct, with all sub-vouchers above R25, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

NOTE.—See the Note under Article 101 which is applicable here also.

(*b*) If in any month the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. A District Officer need not personally give the certificate required from a disbursing officer ; with the sanction of the Commissioner, he may delegate the duty to one of his gazetted subordinates.

2. These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards Rate Fund.

3. When, in paying rewards to informers, it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the *Collector* to the effect that the reward has been duly paid, should be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

4. The Director of the Imperial Institute of Agricultural Research, Pusa, can submit his contingent bills direct to the Accountant General, Central Revenues.

105. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of items requiring explanation and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, will be noted on the bill and in the " Remarks " column of the register, and the amounts shown in the register in the columns affected will be corrected in red ink; the countersigning officer will then enter in the

register the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

1. The word *item* refers to items of expenditure, not items of charge, *e.g.*, a charge for R120 for section-writers would not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceed R100.

2. In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

106. In the register maintained in the office of the countersigning officer the columns to the right will be written up as follows :—

That concerning the detailed bill will show the date of its receipt. The column for date of admission will show the date of despatch of the countersigned bill. In the register maintained by the disbursing officer the entry in this column will record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered ; any disallowance will be recorded by each in the column of remarks on the same line with the figures affected.

107. The orders relating to the supply of articles for the public service are contained in the Store Rules in Appendix 4 and miscellaneous rules regarding contingent expenditure on certain other objects are given in Appendix 5.

Disallowances.

108. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawing on the next contingent bill presented at the treasury for the same department ; therein the gross amount of each sub-voucher would be entered, and below the total would be entered " Deduct disallowed from bill of R ," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn : after the total of the sub-vouchers in the next bill presented at the treasury would be entered " Add amount of disallowance from bill of refunded by deduction from contingent bill No. , dated ; and re-allowed as per ; " the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disburser's register are those of amounts charged, not of those admitted by the countersigning officer ; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made ; the forward totals will thus be correct.

Contingencies Countersigned before Payment.

108-A. Bills for these charges should be drawn in Form 15-B.

Inspecting Officer's Bill.

109. An inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries contingent bills, in the ordinary form, for recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one treasury ; and in this case it will be well to require detail at foot of the bill of the places of payment of the several encashed bills, as well as their dates and amounts. But the amounts drawn will all be taken as final payments, and not as advances.

Inter-departmental Transfers.

110. The principles and rules prescribing the conditions under which one department of the public service may charge another department for service rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts are given in Appendix 6. Petty and casual supplies made for the convenience of the public service to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

NOTE.—These orders are, however, subject to the rules contained in Article 33-A., when different Governments are concerned.

111. In the case of work done by a Government factory (such as a jail, mint, workshop) or other authorized transfers, the officer in charge will, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bills ; in the register of the countersigning officer the amount of such a bill should in like manner be separately entered. Such invoices will never be retained by the countersiguing officer.

NOTE 1.—The officer served cannot *charge* the amount in his contingent bill, as no cash payment is made but only a book adjustment in the Account Office ; but the amount available for contingent expenditure is reduced, and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

NOTE 2.—In the case of the Forest Department the cost of the supplies has to be adjusted in the compiled accounts submitted to the audit office. An officer of this

department receiving stores will adjust the amount of the invoice in his accounts by crediting it to the supplying officer and debiting it to the service head concerned and will send the third copy of the invoice to the audit office in support of the entry in his accounts. Similarly if he happens to be the supplying officer, he will charge the amount expended in his accounts as a debit to the officer supplied and send the countersigned invoice to the audit office as a voucher for the expenditure.

NOTE 3.—Bills for telephone charges should be forwarded in duplicate and not in triplicate to the officer served who, on approving the bill, will countersign both and return one copy to the supplying officer. The other copy he will submit with the contingent bill to the Audit office after making the necessary notes in his contingent register.

NOTE 4.—The following instructions should be printed on all forms of invoices for the supply of stores, etc., and the countersigning officer should be required to comply with them before a bill is countersigned :—

"It is essential for audit purposes that the entries below be filled in. Failure to do so will result in unnecessary delay and return of this invoice for compliance.

1. Head of charge (Major, Minor and Sub-head, Primary and Secondary unit).....
2. Month and year to which charge relates.....
3. Designation of the Accounts Officer to whom the charge is debitable .....
4. Name of the Province to which debitable....."

NOTE 5.—Bills in respect of stores, etc., purchased through the Indian Stores Department are not governed by this article, but by the special rules framed by the Government of India. In the case of such bills, unless there are instructions to the contrary, the consignee should retain only one copy of the bill for record in his office, the particulars and amount whereof should be noted in the memorandum of expenditure in his contingent bill, which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in Article 111.

Expenditure for other Officers.

112. It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than ₹50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the officer requiring the expenditure is attached and therefore an officer should address his applications for any service to the principal officer of his department in the district indented on, *e.g.*, a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra appropriation, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating officer.

1. This rule is not applicable when purchases are effected in the capital town of a presidency or province ; the cost may then be sent by R. T. Receipt.

2. This rule does not apply to expenditure chargeable to local funds, which should always be recovered.

CHAPTER 7.—MISCELLANEOUS CHARGES.

NOTE.—Articles 116 to 118 of this Chapter are applicable to the Public Works Department.

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Refunds of Revenue.

113. No useful check can be exercised over refunds of revenue in the Account office except in cases where full details of the collections of such revenue are received in that office, either in the treasury accounts or in other documents, *e.g.*, Fine Statements. It is, therefore, essential that every refund should be noted against the original credit in the departmental accounts, where all sums are entered in detail. The voucher for refunds (Form 17) provides for a certificate of such note having been made. The officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate at foot, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

NOTE 1.—A special procedure has been prescribed in Appendix 2 for income-tax refunds and a special form, Form C.B.R.-Customs-107, has been prescribed for Customs Refunds.

NOTE 2.—For rules for the payment by money-order of refunds of revenue credited (other than income-tax) in cases where the amount involved does not exceed Rs. 100, see Note 1 under Article 198.

114. The sanction necessary for refunds of revenue is regulated by the orders of the local Government. This sanction may either be given on the voucher itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the Audit Office.

115. Refunds of stamps by Courts can be made in the same way as refunds of fines. Refunds by District Officers are usually regulated by departmental rules.

Compensation for Land.

116. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894 is regulated by the rules printed in Appendix 7.

1. *Deleted.*

2. *Deleted.*

3. Rules relating to the acquisition of land for railway purposes are given in "Revised rules relating to the Acquisition of Land for Railway Purposes—1918" which formed an enclosure to Railway Board's circular No. 889-P.-16, dated the 30th August 1918.

4. In the case of land acquired for the Public Works Department by private negotiation, the officer who settles the price, etc., should draw up Form A prescribed in Appendix 7, and this should be made the basis of the subsequent payment and audit.

117. A local Government may authorize any land acquisition officer to make all or any of his payments by cheques on the treasury, provided no inconvenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

118. When a special officer is employed for the acquisition of land for any department, the expenditure on account of pay, allowances and leave and pensionary contributions of himself and his establishment, contingencies, etc., is chargeable to that department as part of the cost of land. When the land is taken up by a Civil Officer, not specially employed for the work, the pay and allowances of the officer and the charges of his ordinary establishment and contingencies are finally brought to account in the Civil Department as part of the cost of the Collector's establishment ; but any special charges incurred in connection with the acquisition of the land in question, on establishment, contingencies, etc., are borne by the Department for which the land is acquired.

NOTE.—The rule in this article does not interfere with the powers of a local Government to waive recovery of the special charges incurred in connection with the acquisition of land for local bodies.

Discount on Stamps.

119. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money. The practice as to finally passing it is different in different provinces : in some the vendors give receipts attached to a schedule in the treasury accounts, which is admitted upon the Collector's certificate : in others a classified bill for the discount is submitted to the Controller of Stamps for countersignature.

Commission to Registrars.

120. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In some cases commission is calculated on the number of documents registered ; in such cases the bill is passed on a certificate of the District Registrar or other Controlling Officer.

Departmental Payments.

121. Payments, such as purchase of salt in the Salt Department, or purchase of stationery by the Controller of Stationery, are made under

some general or special sanction. If not provided for by departmental rules they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

1. In the certificate referred to in this Article it should also be certified that the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned.

Rewards to Informers (Indian Customs Act).

122. When an offender against the Indian Customs Act is punished by a Magistrate with imprisonment, without option of paying a fine, the person concerned may receive rewards at the rate of ₹1 for each day's imprisonment allotted, provided that the rewards shall not exceed ₹50 for one prisoner, or ₹200 for any one case.

Treaty Payments.

123. Amounts payable under treaty to Indian States are paid under the following system. The Political Officer in charge sends to the Account Officer concerned a requisition for a payment order, mentioning where and to whom each payment is to be made. Payment orders are delivered to him accordingly, and the Treasury Officer is advised of the orders issued.

Special Political Expenditure.

124. The following rules have been prescribed by the Government of India for the regulation of expenditure incurred by officers in charge of special political missions and for the guidance of Account Officers :—

I.—For the purposes of account and audit the expenditure may be broadly divided into two classes :—

Class I.—Charges requiring the sanction of Government, either specific or general—

Pay and allowances.

1. Pay of Gazetted Officers.
2. Pay of fixed establishment (both permanent and temporary).
3. Sumptuary allowance.
4. Outfit allowance.
5. Travelling allowance (if different from that admissible under the rules made under the Fundamental Rules).
6. Free rations.
7. Compensation for dearness of provisions.

Class II.—Charges which may be incurred by the officer-in-charge at his discretion within the amount of the sanctioned appropriation.

Initial charges.

1. Purchase of tents.
2. Purchase of camp furniture and equipment.
3. Purchase of transport equipment.
4. Purchase of Toshakhana articles.
5. Purchase of mess equipment.
6. Purchase of transport animals.
7. Supply of warm clothes.

Recurring charges.

8. Transport charges, *i.e.*, camel, mule and cooly-hire.
9. Purchase of stationery.
10. Compensation—
    (*a*) To camp followers for loss of transport animals.
    (*b*) To villagers for damage to crops, etc.
11. Rewards and Khilats.
12. Secret Service expenditure.
13. Dâk arrangements.
14. Mehmani to tribesmen and chiefs.
15. Payments to guides.
16. Improvement of roads.
17. Service telegrams and postage.
18. Feed and keep of transport animal
19. Construction of boundary pillars.
20. Miscellaneous expenses.

11.—(*a*) Officers entrusted with such expenditure are required to submit, as early as possible, detailed estimates of probable expenditure classified as above. Under "Pay and Allowances" present emoluments and the special pay and other allowances proposed should be clearly indicated. If the grant of travelling allowances, other than those authorised under rule, is in any case recommended, the precise nature* of the concession should be specified and when free carriage is allowed, it should be explained to what extent the ordinary or special travelling allowance should be reduced. The classes of officers entitled to rations, either free of charge

*E.g., exemption from the ten days' halt rule, increased daily or mileage allowances, etc.

or on payment, should be specified. A scale should be proposed for the issue of rations on payment as also, if necessary, for "Compensation for dearness of provisions." No expenditure should be incurred under class I in excess of the amounts sanctioned.

(*b*) As regards expenditure under class II, a fairly approximate estimate of the initial charges 1 to 7† can be prepared. The estimate for "Recurring charges" can, in the first instance, be a rough forecast only, but as soon as the officer is in a position to do so, a revised estimate should be submitted. Expenditure under class II may be incurred up to the limit of the estimates under each head when these have been approved and under "Recurring charges" appropriations may be transferred from one head to another, provided the total grant is not exceeded.

†The classes of servants to whom warm clothing is to be granted and the maximum amount per head should be laid down in addition to the total grant for the purpose.

III.—An officer in charge of special political missions shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the Deputy Controller of the Currency. The officer should therefore apply to that officer for the issue of the necessary letters of credit to the treasuries where he will require funds. He should state the amount he requires in each month and at what treasury or treasuries he requires it. He will be advised by the Deputy Controller of the Currency of the issue of letters of credit.

IV.—A cash book in Form 18 should be kept showing clearly and fully all cash transactions that take place day by day. Amounts received by cheques drawn against letters of credit should be entered in the cash book on the receipt side as "Received from the Treasury of————." The receipts and disbursements should be entered in the cash book in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening balance of the next month. At the close of each month an extract from the cash book showing the receipts and charges of the month, and opening and closing balances, should be submitted, with all except secret vouchers, to the Accountant General. Confidential vouchers (as distinguished from secret vouchers referred to above) should be sent in a sealed cover addressed to the Accountant General by name who shall be responsible for preventing disclosure of their contents.

*V.—As far as possible vouchers should be furnished of all items of expenditure exceeding Rs. 25. When vouchers are not procurable, bills should be submitted giving full details of the payments made. Every voucher or bill accompanying

a cash account should contain the certificates required in the case of contingent bills. The vouchers should be numbered consecutively from the beginning to the end of the mission, and their numbers should be quoted against the charge both in the cash book and in the cash account submitted to the Account Office. Vouchers in vernacular should always be accompanied by an English translation.

NOTE.—See the Note under Article 101 which applies here also.

VI.—Vouchers for secret service expenditure should be submitted to Government with a list showing their amounts. In the cash account such vouchres will be simply quoted as "Secret voucher No.———, dated———————." The Government concerned will on passing these vouchers intimate to the Accountant General that "Secret voucher No.————, dated————————of (officer) has been passed for Rs.————."

VII.—A supply of stationery as well as of Pay, Travelling Allowance and Contingent Bill forms should be obtained from the Controller of Stationery, and all charges should be drawn on the regular forms.

VIII.—Advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

IX.—A store Account in Form 19 should be kept of the articles purchased for the Toshakhana, which at the close of the mission should be submitted to the Account Office through the Government of India in the Foreign Department.

Expenditure against Grants at the disposal of the Home Department and the Department of Education, Health and Lands of the Government of India.

125. When a sum of money is placed under the orders of the Home Department or the Department of Education, Health and Lands of the Government of India, every expenditure sanctioned against it will be sanctioned by an order of the Department stating—

(*a*) the particular subject of the expenditure, which must always be within the general purpose of the grant ;

(*b*) the amount of the appropriation sanctioned for it ;

(*c*) the person in whose charge the expenditure is to be ;

(*d*) the treasury or treasuries where he wants the money.

126. A copy of this order is to be sent to the Accountant General, Central Revenues, who will then authorize the treasury to pay the amounts on the officer's receipt.

127. The officer may then draw the money on his receipt, specifying the order of the Home Department or the Department of Education, Health and Lands under which it is sanctioned. He should not draw more than he actually requires from time to time for expenditure, but

can draw as often as he finds convenient. He may also make his receipts payable to any other person ; but in this case, he should advise the Treasury Officer of his action.

128. An account of the expenditure against the appropriation must be rendered to the Accountant General, Central Revenues, in which the officer will enter on the receipt side all sums he has drawn from the treasury under the last article and on the expenditure side all amounts he has spent. Vouchers must be attached in the same way and under the same rules as in the case of a contingent bill. A copy of this account (but without vouchers) is to be sent to the Home Department or the Department of Education, Health and Lands as the case may be.

129. This account is to be sent in at the end of every month, except when it is estimated that the sanctioned expenditure will be complete and the account closed within three months from the date of the order sanctioning it. In such case the account may be withheld till the end of the said period of three months, and then sent in complete up to date. But in any case an account must be made and sent in up to 31st March of any year.

130. If any expenditure is placed in direct charge of the Secretary, it must be provided for by a particular sanction under Article 125, and the Secretary must proceed thereafter under Articles 127, 128 and 129. No part of the grant may, therefore, be spent without an appropriation under Article 125.

131. The above rules do not apply to any part of a grant which is placed by the Department at the disposal of a local Government. In such case, the order under Article 125 will be communicated both to the Accountant General, Central Revenues, and to the Accountant General of the local Government. The local Government and its Accountant General will thereafter manage the expenditure under Articles 125 to 130.

Military Payments.

132. Disbursements for the purchase of, and compensation for, lands taken for military purposes, and for compensation for loss of crops and damage to lands, require to be vouched by the bills and receipts of the payees and the original authorities (or certified extracts therefrom) under which the expenditure is incurred.

133. A civil officer required to supply carriage to troops on the march will advance to the owners half the hire for the whole journey and on making over the carriage to the military authorities will recover from the requisitioning Supply and Transport Officer the amount so advanced. If the advance cannot conveniently be drawn from the permanent advance of the civil officer, an abstract bill may be drawn on the treasury, the amount of the bill and the subsequent recovery being taken to the head " Advances Recoverable."

NOTE.—Similarly when a civil officer is required to supply articles to troops on the march in cases where the articles are perishable, *e.g.*, sheep, fowls, eggs, milk, or where shops cannot be opened at the encamping ground, he will himself purchase the provisions indented for, meeting the cost from his permanent advance or drawing it on an abstract bill.

CHAPTER 8.—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT.

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Sanction.

134. The Government of India have full powers to sanction the loans and advances chargeable to the head "Q.—Loans and Advances by the Central Government" and the local Government and other authorities have such powers as are delegated to them under the rules made by the Government of India.

Estimates.

135. Provision should be made in the estimates for all loans and advances which can be foreseen and which are not repayable within the year; and the Government of India has accordingly directed that each local Government should make a timely estimate both of the advances and of the recoveries of the coming year, and should communicate it to the Accountant General for entry in his estimates.

1. This article applies also to the miscellaneous advances dealt with in Chapter 9.

136—139. *Deleted.*

Conditions of Repayment.

140. The following are the rules under which loans and advances are usually made to local bodies in areas administrated by the Central Government :—

(*a*) The term of loans may in very special cases extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.

(*b*) The term is to be calculated from the date on which the loan is completely raised or declared by the Government of India to be closed.

(*c*) Dates may specially be fixed for the payment of the instalments.

(*d*) Instalments paid before the due date will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

1. When a loan of public money is taken out in instalments the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there

is undue delay on the part of the debtor in taking out the last instalment of a loan, the Government of India may at any time declare the loan closed, and order repayment of capital to begin. The Accountant General should bring to notice any delay that appears to him to require this remedy and he should take this step whether there are any dates fixed for the taking of instalments or not.

2. If in any case particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

3. Notes 1 and 2 are applicable, *mutatis mutandis*, to loans the repayments of which are made by other than half-yearly instalments.

141. *Deleted.*

Forms of Drawing and Repaying.

142. The vouchers on which a loan or any advance is drawn must quote the authority sanctioning such loan or advance but no part of such loan or advance can be disbursed from the treasury except under the orders of the Principal Auditor.

143. In repaying a loan or advance, the memorandum presented at the treasury must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified ; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

1. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, presupposes punctual payment of the instalments, and that, if any instalment is not punctually repaid, the fixed instalment will not in the end discharge the loan.

Calculation of Interest.

144. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year will be :—Number of days ÷ 365 × yearly rate of interest.

Defaults in Payment.

145. (*a*) Any default in the payment of interest upon a loan of public money, or in the repayment of the principal, should be promptly reported by the Account Department to the local Government or to the Governor General in Council, whichever sanctioned the loan. On receipt of such a report, the local Government or the Governor General in Council should immediately take steps to remedy the default.

NOTE 1.—The responsibility imposed on the Account Department by this rule refers only to the loans the detailed accounts for which are kept up by that Department.

NOTE 2.—In the case of loans granted to Indian States the Accountants General also submit annual* reports to their respective local Governments by the 1st August

*Form 39 of the Account Code, 1st Edition (Reprint).

by whom they are forwarded to the Government of India in the Foreign Department with further information regarding loans raised by Indian States under Government guarantee and with such remarks as they consider necessary.

(*b*) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest upon all overdue instalments of interest, or principal and interest. If a penal rate is enforced it should not be less than 8 per cent. per annum.

146. Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modifications of those terms in their favour can be made subsequently only for very special reasons.

Revenue Advances.

Definition.

147. The following special procedure is prescribed for the drawing and accounting of Revenue Advances which include *takavi* advances, advances under the Land Improvement Acts, and any other advances which revenue officers are allowed or directed to make in connection with Land Revenue, Agriculture, or Famine, under any Act of the Legislature, or under any order of Government.

Treasury Accounts and Procedure.

148. Revenue advances will be issued from the treasury upon orders signed or countersigned by the Collector of the district or other duly authorised officer. The Treasury Department and the Accountant General shall take no further cognizance of these advances, beyond holding them in a separate advance account at the debit of the officer who authorises the advance. For all further accounts and supervision, the Revenue Department shall be responsible.

NOTE.—*Takavi* advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or in lump sums on abstract bills to officers disbursing *takavi*.

In the former case the charges should be supported by actual payees' receipts or where these are required for the Revenue Officer by a certificate from the Collector or other duly authorised officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the Revenue Office.

In the latter case the following safeguards should be adopted :—

(1) No officer disbursing *takavi* should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.

The disbursing officers should be directed to take the receipts of the payees on the spot as soon as the advances have been made, and to certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

Payees' receipts need not be sent with the detailed bill and their names need not be shown in it.

(2) Collectors should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

Plus *and* Minus *Memorandum.*

149. (*a*) In every treasury whence revenue advances have been made one or more *plus* and *minus* memoranda should be kept, in which the advances should be debited and all recoveries credited. One of these *plus* and *minus* memoranda shall be the ordinary account of revenue advances and other special accounts shall be opened from time to time for any special officers authorised to make advances, who may, under the orders of the Revenue Authorities, keep and submit accounts separate from the general account of the district officer.

(*b*) The *plus* and *minus* memoranda maintained under clause (*a*) will be submitted with the monthly treasury accounts, and will be under the order of the Accountant General, whose care it will be that they accurately represent the credits, debits and balances that pass upon his accounts in respect of revenue advances of the district or officer concerned.

(*c*) No officer authorised to make advances may question the accuracy of the *plus* and *minus* memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousness, and causing him to correct it. Every officer, therefore, should see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns. If he is not the District Officer, he should obtain from the treasury a copy of the *plus* and *minus* memorandum with which he is concerned. Special care should be taken in paying recoveries into the treasury that the amount of interest and of principal recovered be separately and distinctly credited, as the former must not, and the latter must, be credited in the *plus* and *minus* memorandum.

Revenue Department Returns.

150. (*a*) With every return of revenue advances made to the Revenue Authorities a memorandum should be submitted setting forth the figures of the treasury *plus* and *minus* account, and agreeing them with the figures of the return.

(*b*) The Accountant General will, at the close of every half-year's accounts, send to the Board of Revenue or other Chief Revenue Controlling Authority a return in such form as may be agreed on, showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (*a*).

Irrecoverable Loans and Advances.

151. A local Government has power to remit advances to cultivators, which are found to be irrecoverable.

152. In the case of Revenue Advances, it shall be the duty of the Revenue Authorities, as soon as any such advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts, and to advise the Accountant General, in order that he may charge off the amount as expenditure and direct its being written off the treasury

plus and *minus* memorandum. Such irrecoverable advances should nevertheless be registered by the Revenue Authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury *plus* and *minus* memorandum, and any recoveries will be taken as revenue.

Periodical Review.

153. Local Governments will arrange to receive annual reports upon outstanding loans from the responsible Account Officer and should then bring the transactions under separate review.

CHAPTER 9.—MISCELLANEOUS ADVANCES.

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Sanction.

154. Rules regulating the grant of advances to public officers and others are laid down in the following articles. In cases not covered by these rules or by the rules in Chapter 8, advances cannot be made except under the special orders of the local Government. See also Rule 1 under Article 135.

NOTE 1.—It is not permissible to sanction an advance which involves the breach of any of the canons of propriety; provided that in any case where a cash grant would be within the powers of sanction of a particular authority, the grant of an advance of an amount not exceeding that of the cash grant does not require the sanction of a higher authority.

NOTE 2.—The Government of India may delegate the powers of a local Government under this article to Heads of Departments in respect of officers serving under the latter. Local Governments may also delegate their powers under this article to Heads of Departments in respect of officers serving under the latter, provided that the particular classes of objects for which advances may be granted under the article are expressly defined in the order of delegation.

NOTE 3.—The local Government of a Governor's Province may modify the rules in Article 155 to 160 in regard to the grant of advances to Government servants under its administrative control, subject to the condition that, without the sanction of the Government of India, no modifications can be made in the rules for the grant of advances to pay for the passage overseas referred to in clause (*i*) of Article 159.

NOTE 4.—Simple interest will be charged on advances granted to Government servants for house building and for the purchase of motor cars, motor boats, motor cycles and other conveyances and in certain circumstances for the payment of special passage advances made in England by the High Commissioner for India—*vide* Exception 3 under Article 159 (*b*) and of passage overseas the grant of which is regulated by the rules laid down in Articles 155, 156—158 and 159 (*i*). The rate of interest on advances drawn in each year beginning 1st October and ending 30th September shall be the rate of interest charged on advances to the Provincial Loans Fund during the financial year comprising the first half of the above period. The interest will be calculated on balances outstanding on the last day of each month.

Rule 1. When an advance is drawn in more than one instalment the rate of interest recoverable is determined with reference to the date on which the first instalment is drawn.

NOTE 5.—The powers of a local Government under this Article have been delegated to the Central Board of Revenue to sanction advances in connection with the detection of cases of smuggling and for travelling and other incidental expenses of officers deputed on special duty.

154-A. The rules in Articles 155 to 159 do not apply to Government servants who are not in permanent Government employ. As the pay of such Government servants does not constitute adequate security for a loan, advances should not ordinarily be granted to them. If, however, in any special case, the circumstances admit of the provision of adequate security, an advance may be sanctioned, in accordance with the terms of

these articles, by the Finance Department of the Government of India to temporary Government servants under the administrative control of the Central Government.

Under the powers vested in them by Note 3 under Article 154, the Local Governments of Governors' Provinces will have discretion to prescribe the procedure to be followed in the case of temporary Government servants under their administrative control.

House-Building Advances.

155. (*a*) Advances to public officers for the construction of houses are regulated by the following rules :—

I.—Advances may be made under the sanction of local Governments and Departments of the Government of India, Heads of Departments, Commissioners of Divisions and Heads of Circles in the Indian Posts and Telegraphs Department to officers who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high. No advance is permissible for the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while performing his duties at his headquarter station. Also no advance is ordinarily permissible to an officer who is likely to be transferred or to retire before complete recovery can be effected.

II.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned, and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

III.—The advances should be drawn by instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence should be produced to show that the amount of the instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The repayment shall commence from the fourth issue of pay after the first instalment is taken and be completed in four years.

IV.—No advance shall exceed twelve months' pay of the officer to whom it is made ; not more than one advance shall be made for the same house ; and no officer may receive a second advance while any portion of a previous advance with interest accrued thereon in accordance with note 4 to Article 154 is outstanding against him.

V.—Advances will be recovered by the deduction of monthly instalments, equal to one-forty-eighth part of the total advance, from the pay bills of the officer concerned. The authority sanctioning an advance may, however, permit

recovery to be made in a smaller number of instalments if the officer receiving the advance so desires. The amount of interest calculated in accordance with note 4 to Article 154 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, with interest accrued thereon in accordance with note 4 to Article 154, the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount due.

NOTE.—The mortgage bond will be prepared in Form 21 (late No. S.-126) and the reconveyance in Form 23 (late No. S.-128).

VII.—The officer must satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built.

NOTE 1.—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagor's title care should be taken to see that the lease does not prevent any subdemise by the lessee (the mortgagor). The mortgage bond in such cases will be prepared in Form 22 (late No. S.-127).

In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken on lease, the sanctioning authority may, at its discretion ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the sanctioning authority finds that such dues have not been paid by the borrower steps may be taken to recover the said dues including interest thereon, if any, from the pay of the Government servant concerned for payment to the parties concerned.

NOTE 2.—The applicant's title to the property should be examined by the sanctioning authority before the advance is actually paid, and in cases where there is any doubt as to the validity of that title, the Revenue and Registration authorities or, if technical legal advice is necessary, the Law Officers of Government, should be consulted. It should be seen that, in the case of a house-building advance, he has undisputed title to the land on which it is proposed to build and that, in the case of an advance for the purchase of a house, he will obtain such title as soon as the purchase price is paid; that there will be no legal obstacle in either case to the property being mortgaged to Government; and that Government will have the right of foreclosing on the conditions mentioned in the mortgage bond.

NOTE 3.—This rule does not also preclude the grant of advances for the purpose of building houses on plots of land taken on lease from Government in New Delhi, even though in such cases the Government servant concerned becomes entitled to a perpetual lease only on the production of a certificate from the Chief Commissioner

that the buildings on the plot leased have been completed in accordance with agreed conditions. The grant of an advance in such cases is, however, subject to the condition that the applicant executes an Agreement in Form 22-A., (late No. S.-127-A.), undertaking to repay the advance and to execute a mortgage of the land and buildings immediately he obtains a lease. Advances sanctioned under this note will be made in instalments, the first instalment not exceeding the amount of the premium paid for the site and subsequent instalments being based on the progress of work.

NOTE 4.—The Head of the Office in the case of a non-gazetted Government servant and the Controlling Officer in the case of a gazetted Government servant should, when asking for the authority for payment (*vide* Article 142), send to the Principal Auditor concerned a certificate either in the bill in which the advance is drawn, or separately, to the effect that the mortgage bond in Form 21 (late No. S.-126) has been executed by the Government servant taking the advance and that it has been duly registered.

VIII.—An officer quitting or removed from the station where he has built a house, before the whole amount due has been liquidated, will continue liable to the deduction of his monthly instalment until the advance with interest accrued thereon in accordance with note 4 to Article 154 has been repaid ; but, with the special sanction of the local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due ; or to transfer it to any officer of his own or higher rank, the future deductions being made from the pay of such officer.

IX.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

X.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid and the balance together with interest accrued in accordance with note 4 to Article 154 remaining due.

NOTE.—Advances may also be given, where considered necessary, for the purchase of land on which to construct a house, if the other conditions laid down in this Article are satisfied and the total amount of the advance for the purchase of the land and the construction of the house does not exceed twelve months' pay of the officer concerned.

The officer should sign an agreement in Form 20 (late No. S.-151) at the time of taking an advance for the purchase of land and the amount should not exceed what is required for the purpose. A mortgage deed in Form 20-A. (late No. S.-152) should be executed before any further advance is drawn for the purpose of constructing the house. The mortgage deed must be registered within four months of its execution.

In order to save Government from loss, the applicant's title to the property should be carefully examined by the sanctioning authority and the instructions laid down in Appendix 8-E. should be followed.

(*b*) An advance may be made to an officer in the Civil Department in exceptional circumstances, for the purchase of a house in places where house-rent is exceptionally high ; the general principles of clause (*a*) being applicable and the officer being required, in addition to a mort-

gage-deed, to deposit with Government satisfactory evidence of a clear title to the house.

NOTE 1.—An advance drawn under this rule may include provision not only for the cost of the house purchased, but also for the cost of any repairs or improvements which the purchaser of the house may desire to make.

NOTE 2.—The advance may be drawn in full at once, but satisfactory evidence should be produced before the audit officer to show that the amount advanced for the purchase has been spent within three months of its drawal and the amount advanced for repairs or improvements (see Note 1) within a further period of two months. A certificate to this effect from the Head of the office will ordinarily suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and be completed in four years. Interest will be calculated in accordance with note 4 to Article 154 and the recovery thereof will be made as laid down in Rule V under clause (*a*).

NOTE 3.—When asking for the authority for payment of the advance (*vide* Article 142) the Controlling Officer should record on the bill a certificate to the effect that he has secured and retained with him an agreement in Form 20 (late No. S.-151) signed by the applicant pending execution of the final mortgage bond in Form 21 (late No. S.-126) after the house is actually purchased. The fact of execution and registration of the latter bond should also be intimated to the Principal Auditor as soon as possible.

(*c*) An advance may be made under the following rules to an officer in the Civil Department to enable him to effect repairs to his house :—

I.—An advance may be made only if (1) the repairs are required to make the house habitable, (2) they are not in the nature of ordinary repairs and (3) they involve an outlay large in comparison with the value of the house.

II.—Not more than one advance is admissible in respect of the same house.

III.—No advance shall exceed six months' pay of the officer to whom it is made, and it will be drawn as laid down in Rule III under clause (*a*).

IV.—An advance may be made to an officer to repair a house which he has built or purchased with a previous advance under clause (*a*) or (*b*), but unless the local Government permits otherwise, at least five years must elapse since the previous advance was drawn.

V.—Subject to the above, the general principles of clause (*a*) or (*b*), as the case may be, shall apply, the maximum period for repayment of such advances being two years. Interest will be calculated and recovered in accordance with Rule V under clause (*a*).

1. Advances to officers of departments whose pay and allowances are not audited by a Civil Account Officer, must be debited to those departments and not retained in the Civil Books.

2. The 'gross' amount of advances granted under these rules should not exceed the amount provided in the sanctioned Budget Estimate of Ways and Means.

NOTE 1.—The local Government may by special orders withdraw or restrict the powers of sanction under these rules exercised by Heads of Departments and Commissioners.

NOTE 2.—Instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses are contained in Appendix 8-E.

Advances for Purchase of Conveyances.

156. A local Government is authorised to sanction an advance to an officer for the purchase of a motor car or a motor boat subject to the following conditions :—

(1) An advance will be given only when the local Government considers that it is in the interest of the public service that the officer should use a car or a boat in the discharge of his duties.

(2) The total amount to be advanced to an officer shall not exceed R7,500, or four months' pay, or the anticipated price of the car or boat, whichever is less. If the actual price paid is less than the advance taken the balance should be forthwith refunded to Government.

NOTE.—For the purposes of an advance drawn in England in respect of a motor car, "actual price" will also include, in cases in which the advance drawn included estimates of these charges, the amount of freight actually paid on the car up to an Indian port, the cost of its insurance during the voyage and the customs duty paid in India.

(3) (*a*) An officer who is on leave or about to proceed on leave for whom an advance has been approved by the local Government concerned will not be allowed to draw the advance earlier than a week before the expiry of the leave ; but an officer who is on leave out of India or about to proceed on leave out of India will be allowed to take it from the High Commissioner six weeks before his departure for India.

(*b*) An officer taking an advance from the High Commissioner within six weeks of his departure for India under sub-clause (*a*), may include in the amount of the advance required charges separately estimated on account of freight on the motor car to an Indian port and of the customs duty thereon payable in India, as also the cost of its insurance during the voyage. In the case of an officer, who purchases a car in Europe prior to six weeks of his departure back to India, no advance will be allowed to be drawn in England, but on bringing the car into India such an officer may apply for an advance to cover the price of the car as valued on landing in India for customs purposes (which will include the freight), and the cost of insurance, *plus* the customs duty paid on the car. The customs receipt should be produced in both cases.

NOTE.—An officer, who purchases a car in Europe prior to six weeks of his departure back to India and who does not hold a post for which a motor car has been definitely recognised by Government to be necessary, should, if he proposes to apply for an advance on return to India, inform the local Government concerned of his intention and obtain their consent before he brings a car to India.

(4) Recovery will be made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the

pay bill of the officer concerned. The amount of interest calculated in accordance with note 4 to Article 154 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

(5) Except when an officer proceeds on leave other than leave on average pay not exceeding four months, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car or a motor boat necessary, the previous sanction of the local Government is necessary to the sale by him of a car or a boat purchased with the aid of an advance which with interest accrued in accordance with note 4 to Article 154 has not been fully repaid. If an officer wishes to transfer such a car or boat to another officer who performs the duties of a kind that renders the possession of a motor car or a motor boat necessary, the local Government may permit the transfer of the liability attaching to the car or the boat to the latter officer, provided that he records a declaration that he is aware that the car or the boat transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(6) In all cases in which a car or boat is sold before the advance received for its purchase from Government with interest accrued in accordance with note 4 to Article 154, has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the car or boat is sold only in order that another car or boat may be purchased the local Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions :—

(*a*) the amount outstanding shall not be permitted to exceed the cost of the new car or boat ;

(*b*) the amount outstanding shall continue to be repaid at the rate previously fixed ;

(*c*) the new car or boat must be insured and mortgaged to Government as required by these rules.

NOTE 1.—An officer may be allowed advances to purchase more than one car or boat at a time if it can be shown that such action is clearly desirable in the public interest and provided that the total amount outstanding at any one time by way of such advances against a particular officer does not exceed the limit within which advances may be given.

NOTE 2.—A Government servant who draws an advance in India for the purchase of a motor car or motor boat is expected to complete his negotiations for the purchase,

and to pay finally for the car or boat, within one month from the date on which he draws the advance ; failing such completion and payment, the full amount of the advance drawn, with interest thereon for one month, must be refunded to Government. At the time of drawing the advance the Government servant will be required to execute an Agreement in Form 24 (late No. S.-12) and, on completing the purchase, he will further be required to execute a Mortgage Bond in Form No. 24-A (late No. S.-129), hypothecating the car or boat to the Secretary of State for India as security for the advance. The cost price of the car or boat purchased should be entered in the schedule of specifications attached to the Mortgage Bond. In the case of advances drawn in England, a similar agreement and a personal security bond in the form prescribed by the Secretary of State for India in Council will be executed at the time of drawing the advance and at the time of purchase, respectively.

When an advance is drawn, the sanctioning authority will furnish to the account officer concerned a certificate that the Agreement in Form 24 (late No. S.-12) has been signed by the officer drawing the advance and that it has been examined and found to be in order. The sanctioning authority should see that the car is purchased within one month from the date on which the advance is drawn and should submit every mortgage bond promptly to the account officer concerned for examination before final record.

NOTE 3.—The form of Mortgage Bond executed by a Government servant drawing an advance in India for the purchase of a motor car or motor boat provides for insurance against full loss by fire or accident. Insurance on owner-driven or other similar qualified terms is not sufficient for the purpose of this rule. Insurance policies at a reduced rate of premium shall, however, be accepted as adequate in cases where—

(*a*) the owner of the car undertakes to meet the first Rs. 50 or so of a claim preferred against an insurance company in the event of an accident, or

(*b*) the car is not insured against accident for any season of the year during which it is not in use but is stored in a garage, *e.g.*, during the summer when the Government of India are in Simla.

Such insurance should be effected within one month from the date of purchase of the car or boat. A Government servant drawing a similar advance in England is required to effect insurance within one month of his arrival in India, unless an insurance policy is already in existence. Contravention of these orders will render the officer liable to refund the whole of the amount advanced with interest accrued unless good reason is shown to the contrary. The amount for which the car or boat is insured during any period should not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance should be renewed from time to time until the amount due is completely repaid. If, at any time and for any reason the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued, the officer should refund the difference to Government. The amount to be refunded must be recovered in not more than three monthly instalments.

NOTE 4.—Departments of the Government of India and Heads of Departments under the Central Government exercise the powers of a local Government for the purpose of the rule in the case of officers serving under them.

NOTE 5.—Advances for the purchase of motor cars or motor boats to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance, he should apply to the local Government of the Province to which the officer belongs for the necessary sanction. The local Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the officer were serving directly under Government. In special cases, however, where an officer's services have been lent to a Municipality whose financial position will not permit of the advance being made from its funds, the local Government may, at its discretion, sanction advances from general revenues, provided the officer's duties are such as to render the possession of a motor car or a motor boat practically a necessity.

NOTE 6.—The " gross " amount of advances granted in any year under this rule should not exceed the amount provided in the Debt and Deposit Estimates for each province.

NOTE 7.—Government servants who are in possession of motor cars purchased with advances obtained from Government while employed in Aden and who bring such cars to India on transfer to appointments, the duties of which necessitate the use of cars in the public interests, will be eligible for the grant of additional advances to cover expenses on account of customs duty levied on the imported cars. Such additional advances will be subject to the usual condition as regards interest, etc., and will be recovered within the period still outstanding for the original loan, or a period of 20 months, whichever is longer.

NOTE 8.—The grant of an advance under this Article to a Government servant who proceeds on deputation out of India and desires a motor car for use during his deputation is not admissible.

157. A local Government is authorised to sanction an advance to an officer for the purchase of a motor cycle subject to the following conditions :—

(1) That the advance is given only when the local Government considers that it is in the interest of the public service that the officer should use a motor cycle in the discharge of his duties.

(2) That the substantive pay of the officer does not exceed R1,200 a month.

(3) That the amount of the advances does not exceed R2,000 or the anticipated price of the cycle, whichever is less. If the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.

(4) That the recovery is made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the pay bill of the officer concerned, and that the amount of interest calculated in accordance with note 4 to Article 154 is recovered as laid down in Rule V under Article 155 (*a*).

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

(5) That, except when an officer proceeds on leave other than leave on average pay not exceeding four months, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor cycle necessary, the previous sanction of the local Government is necessary to the sale by him of a cycle purchased with the aid of an advance which with interest accrued in accordance with note 4 to Article 154 has not been fully repaid. If an officer wishes to transfer such a cycle to another officer who performs duties of a kind that renders the possesion of a motor cycle necessary, the local Government may permit the transfer of the liability attaching to the cycle to the latter officer, provided that he records a declaration that he is aware that the cycle transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(6) That in all cases in which a cycle is sold before the advance received for its purchase from Government with interest accrued in accordance with note 4 to Article 154 has been fully repaid, the sale proceeds must be applied, so far as

may be necessary, towards the repayment of such outstanding balance. Provided that when the cycle is sold only in order that another cycle may be purchased the local Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions :—

(*a*) the amount outstanding shall not be permitted to exceed the cost of the new cycle ;

(*b*) the amount outstanding shall continue to be repaid at the rate previously fixed ;

(*c*) the new cycle must be insured and mortgaged to Government as required by these rules.

NOTE 1.—Notes 1 to 6 under Article 156 apply to this article also.

NOTE 2.—The grant of an advance under this Article to a Government servant who proceeds on deputation out of India and desires a motor cycle for use during his deputation, is not admissible.

158. A local Government is authorised to sanction an advance to a Government servant not holding a post which would ordinarily be held by a member of an All-India Service for the purchase of means of conveyance other than a motor car, a motor boat or a motor cycle, subject to the following conditions :—

(1) An advance will be allowed only when the appointment held entails duties involving touring. In the case of the purchase of bicycles, the advance may, however, be granted even though the post held does not entail touring, if in the opinion of the local Government the possession of a bicycle will add to the efficiency of the Government servant concerned.

(2) The total amount to be advanced to an officer shall not exceed two months' pay or ₹250, whichever is greater, and shall be limited to the anticipated price of the article to be purchased. If the actual price paid is less than the advance taken, the balance should forthwith be refunded to Government.

(3) Recovery will be made, unless the local Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advance from the pay bill of the officer concerned. The amount of interest calculated in accordance with note 4 to Article 154 will be recovered as laid down in Rule V under Article 155 (*a*).

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance icluding any fraction of a rupee should be recovered.

(4) The article purchased with the advance will be considered to be the property of Government until the advance with interest accrued thereon in accordance with note 4 to Article 154 is repaid.

NOTE 1.—Heads of Departments under the Government of India are empowered, under clause (3) above, to extend up to a maximum of twenty-four, the number of instalments in which an advance granted for the purchase of a bicycle should be repaid to Government.

NOTE 2.—Notes 4 and 6 under Article 156 apply to this Article also.

Other Advances.

159. Advances may also be made under the rules specified below :—

(*a*) To an officer under orders of transfer, up to an amount not exceeding one month's substantive pay *plus* the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by any officer who should not ordinarily be of lower rank than the Principal District Officer in the department concerned. The advances should be recorded on the officer's last-pay certificate. The advance of pay should be recovered from the pay of the officer in three equal monthly instalments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

NOTE 1.—The Government of India, or a local Government, may delegate the power to grant advances under this clause to any other subordinate authority irrespective of his rank.

NOTE 2.—Civil authorities in the Madras Presidency may also grant advances of pay sufficient to enable military pensioners to join their first appointments in the Civil Department.

NOTE 3.—The advance referred to in this clause is also permissible to a Government servant who receives orders of transfer during leave.

NOTE 4.—Clause (*a*) above does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who, under Supplementary Rule 116 (*b*) (*iii*), follows him within six months from the date of his transfer and in respect of whom an advance of travelling allowance has not already been drawn.

NOTE 5.—A Superintending Engineer or Divisional Officer of the Public Works Department may grant advances under this clause to any officer under his jurisdiction, including himself.

NOTE 6.—When a single lump sum advance is drawn to cover the travelling expenses both of the officer himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the officer's family do not actually make or complete the journey with him. In such a case, the officer should certify on each adjustment bill submitted by him that a further bill in respect of travelling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

NOTE 7.—The advance of pay under this clause may be allowed to be drawn at the new station soon after the arrival of the officer there, on production of the last-pay certificate showing that no advance was drawn at the old station.

NOTE 8.—The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(*b*) To any public officer in the Civil Department :

(*i*) on arrival in India on first appointment, of an amount not exceeding two months' substantive pay less the amount of any advance made in England ;

NOTE.—When a Government servant on arrival in India asks for an advance and produces no last-pay certificate, an advance may be granted by the Accounts Officer concerned, on the Government servant furnishing a declaration that he has not received any advance from the India Office.

(*ii*) on return from leave other than leave on average pay not exceeding four months or deputation out of India, not exceeding two months' substantive pay or R1,000, whichever is less, in addition to any advance made in England, provided no advance has been drawn under clause (*a*) above.

NOTE.—The advance may be drawn under the orders of the Audit Officer from any treasury in India to be specified in such orders. Such advances, as well as similar advances made in England, are recoverable by monthly instalments of one-third of pay fixed in whole rupees.

Exception 1.—The recovery of an advance made under the Military Leave Rules to a Military Officer in Civil employ subject to the Military Leave Rules is regulated by those rules.

Exception 2.—Advances made to covenanted Mechanics, Boilermakers, etc., of the State Railway Establishments, shall be recovered in monthly instalments of one-sixth of pay fixed in whole rupees. In the case of covenanted Engine Drivers of the State Railway Establishment the recovery should be made in such a manner as will ensure their receiving in any month not less than R25 exclusive of overtime or other allowances.

Exception 3.—Special passage advances made in England by the High Commissioner for India at his discretion to enable officers to return to duty shall be recovered in 36 monthly instalments and bear interest at the usual rate for such advances ; *vide* Note 4 to Article 154.

(*c*) To a Survey Officer to enable him to join his first appointment, on the requisition of the Surveyor General. The requisition and the officer's receipt must be submitted in support of the charge.

(*d*) (*i*) To an officer, other than an inspecting officer, for himself or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover for a month his contingent charges, such as those for the hire of conveyances or animals for the carriage of records, tents or other Government property, subject to adjustment upon the officer's return to Headquarters or 31st March, whichever is earlier.

NOTE.—Advances under this sub-clause should not be applied to the expenditure of any Gazetted officer, except an officer of the Forest Department, which is meant to be covered by his travelling allowance.

(*ii*) To non-gazetted officers or inferior servants accompanying officers proceeding on tour, by the head of their office, to an amount sufficient to cover their personal travelling expenses for a month subject to adjustment on completion of their tour or 31st March, whichever is earlier.

(*iii*) To gazetted officers of Departments as noted below, when proceeding on long and expensive tours, at the discretion of the sanctioning authority mentioned against each, to an amount sufficient to cover their personal travelling expenses for a month subject to adjustment on completion of their tours or 31st March, whichever is earlier. Such advances are not to be granted as a matter of course, but only on occasions when the cost of travelling is so heavy as to be a serious tax on an officer's private resources.

(1) Gazetted Officers of the Indian Audit Department, by the head of their office, or, if the touring officer is himself the head of an office, by the Auditor General.

(2) Director, Imperial Institute of Veterinary Research, Muktesar, and gazetted officer serving under him, by the Director.

(3) Gazetted Officers serving under the Director of the Imperial Institute of Agricultural Research, Pusa, by the Director. During the latter's absence from Pusa the Joint Director of the Imperial Institute of Agricultural Research, Pusa, exercises this power in respect of officers whose headquarters are at that station. The Joint Director cannot, however, grant advances of travelling allowance to himself.

(4) Technical Advisers of Musketry and Signalling, by the Military Adviser-in-Chief, Indian State Forces.

(5) Gazetted Officers of the Posts and Telegraphs Department, by their immediate superiors.

(6) Gazetted Officers of the Northern India Salt Revenue Department (including the Commissioner), by the Commissioner, Northern India Salt Revenue.

(7) Gazetted Officers of the Zoological Survey of India, by the Director of the Zoological Survey of India.

(8) Gazetted Officers of the Geological Survey of India (including the Director) when proceeding on inspection or for field duty, by the Director, Geological Survey of India.

(9) Gazetted Officers employed in the Indian Stores Department on agreements for definite periods, by the Chief Controller of Stores, Indian Stores Department, without a reference to the Government of India in the Finance Department as required by Article 154-A.

(10) Heads of offices of the Archæological Department (including the Director General himself), by the Director General of Archæology in India. Such advances may be paid by cheque by the Deputy Accountant General, Central Revenues, Calcutta.

(11) Inspectors and officers of the Explosives Department (including the Chief Inspector), by the Chief Inspector of Explosives in India.

(*iv*) To officers of the Provincial and Upper Subordinate services of the Survey of India, by the Surveyor General, to an amount not exceeding Rs. 300 towards the cost of purchasing riding horses or riding camels, on condition that the advances are refunded in the pay bills of those officers in three monthly instalments in the case of Provincial Service officers and in six monthly instalments in the case of Upper Subordinates.

(*v*) To Gazetted Officers of the Mines Department (including the Chief Inspector of Mines), by the Chief Inspector of Mines in India, Dhanbad, to an advance of travelling allowance

when proceeding on inspection work outside the Provinces of Bengal and Bihar and Orissa.

(*vi*) To Government servants of the Archæological Department, by the head of an office of that Department subject to the conditions prescribed in sub-clause (*iii*) above. In cases of urgency such advances may be paid from the permanent advance of the head of the office.

NOTE 1.—The Central Board of Revenue is authorised to sanction advances of travelling and other incidental expenses to officers deputed on special duty.

NOTE 2.—A second advance cannot be made to an officer under this clause until account has been given of the first.

NOTE 3.—Subject to the restrictions specified above, advances under this clause may be granted in all cases of journeys in respect of which travelling allowance is admissible, as for a journey on tour.

(*e*) To a Treasury Officer or District Superintendent of Police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(*f*) *Deleted.*

(*g*) For law-suits to which Government is a party.

N.B.—The advances mentioned in clauses (*d*), (*e*), (*g*) and (*k*) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of establishments.

(*h*) Under the rules in Appendix 8, to patients proceeding to a Pasteur Institute for anti-rabic treatment.

(*i*) Under the rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families, *vide* Appendix 8-B.

NOTE.—Note 6 under Article 156 applies to this clause also.

(*j*) By Superintending Engineers to Engineering subordinates for the purchase of a tent on the first occasion of their requiring one ; such an advance should be limited to a reasonable amount, and should be recovered in twelve equal monthly deductions from pay commencing three months after the date of the advance.

(*k*) By the Director General of Archæology to officers of the Archæological Survey for the purchase of antiquities up to a maximum of Rs. 500 in any one case.

Conditions of Repayment.

160. All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of an officer going on leave of any kind with allowances or on subsistence allowance. It is, however, open to the local Government to order a reduction in any case in which they deem it right to do so, provided that in the case of advances under Articles 155, 156 and 157, the whole amount shall be completely recovered by the due date.

NOTE.—The term "local Government" includes the authorities mentioned in Note 4 under Article 156.

Forms of Drawing and Repaying.

161. The vouchers on which advances are drawn must quote the authority sanctioning them and payment will be made by the treasury on the authority of such sanction, except in regard to advances under Articles 155—158 and 159 (*i*) which can be disbursed only on the authority of the Principal Auditor.

162. A personal advance to a public officer may be repaid, either in cash or by deduction in his pay or travelling allowance bill, as the case may be, see Rule 5 under Article 20.

163. In repaying an advance, the memorandum presented at the treasury or the pay bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular treasury where the advance was made is not necessary.

CHAPTER 10.—BILLS AND REMITTANCES.

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General Explanations.

164. Orders from one treasury upon another can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued under rules laid down in Chapter VII of the Resource Manual. The latter are issued only under special conditions as stated below—*vide* Articles 167 to 176. A list of the treasuries and sub-treasuries which issue and cash bills will be found in the separate publication "List of treasuries and sub-treasuries in India" issued by the Controller of the Currency.

Explanation.—Between places where the treasury business is done by the Imperial Bank of India, the Bank issues demand drafts in lieu of Remittance Transfer Receipts. Where Remittance Transfer Receipts may be issued *at par* under the rules in this Code, the Bank issues drafts *at par*, marked "on Government account". These drafts are payable to :—

(*i*) the payee on identification,

(*ii*) the payee's banker who should certify that the amount has been placed to the payee's credit, or

(*iii*) a person holding a letter of authority from the payee, whose signature must be known to the Bank, and, if the latter directs the Bank to pay the money to a certain named person, that person must be identified to the Bank before payment can be made.

Should the payee require payment of the bank draft from a sub-treasury where there is no branch of the Imperial Bank of India, he should endorse the bank draft in favour of the Treasury Officer of the district in which the sub-treasury is situated, who will then endorse it as :—

"Received payment by transfer credit to cash order on the.....
.....sub-treasury"

and issue a cash order in favour of the payee for payment at the sub-treasury.

In other respects, the rules in this chapter applicable to Remittance Transfer Receipts apply *mutatis mutandis* to these drafts.

Where, however, Remittance Transfer Receipts may be issued at a premium under the rules, the Bank issues ordinary bank drafts which are subject in every respect to the Bank's own rules. The drafts are issued at the rates mentioned below :—

For amounts of Rs. 10,000 and over .. .. 1 anna per cent.

For amounts of Rs. 1,000 and above but less than Rs. 10,000 .. .. 2 annas per cent.

For amounts less than Rs. 1,000 the rate is discretionary and is normally 4 annas per cent. with a minimum of 4 annas.

1. The practice of issuing telegraphic orders for payment from the treasury balance and of treating the payments as supply bills in the treasury account has been

discontinued. Should any party desire payment to be arranged by telegram, the transfer must, except under the special orders of the Deputy Controller of the Currency, take the form of a Currency telegraphic transfer, and the transaction arising therefrom should be taken directly into the account of the Currency chest as explained in paragraphs 164 and 165 of the Resource Manual.

2. A Deputy Controller of the Currency is authorised, at his discretion, to permit specified treasuries or sub-treasuries to issue Remittance Transfer Receipts on specified sub-treasuries in his circle, on which there may be a demand, up to a limit of amount to be fixed by him in the case of each sub-treasury. Whenever a sub-treasury, on which it is proposed to issue Remittance Transfer Receipts, is situated in another circle, the Deputy Controller of the Currency of that circle should be consulted as to the advisability of permitting Remittance Transfer Receipts to be issued on the sub-treasury and as to the money limit. All sub-treasuries banking with a branch of the Imperial Bank of India may, however, be drawn upon without limit as to amount.

3. Officers in charge of Civil treasuries in the Bombay Presidency and of those at Quetta, Indore and Ajmer, are authorised to draw Remittance Transfer Receipts on the military treasure chests at Mhow, Neemuch, and Asirgarh on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

4. The Treasury Officer, Ahmedabad, may also issue Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for payment to certain civil officers stationed at those places. The Treasury Officer, Indore, may also draw upon Neemuch for payment of the charges of the Cantonment Magistracy at that place.

5. Officers in charge of Civil treasuries in the Punjab and of the Resident's Treasury at Bangalore are also allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for military purposes.

6. Officers in charge of Civil treasuries in the United Provinces are allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Lansdowne for military purposes only.

7. Officer in charge of the Civil treasury at Nimar is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for payment of bills of the Chaplain of Neemuch and his establishment.

8. Officer in charge of Civil treasury at Jubbulpore is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Mhow for military purposes.

9. Officer in charge of the Civil treasury at Shillong is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Malakand for military purposes.

165. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer* ; the person on whom it is drawn (and who will have to pay it) is the *drawee* ; the person to whom the bill is granted is the *remitter* ; the person to whom it is payable is the *payee.*

166. A Remittance Transfer Receipt is not transferable and is only payable to or on the receipt of the person named therein as payee, but payment will be made, if so desired, on the endorsement of the Remittance Transfer Receipt in favour of a recognised bank. A supply bill is transferable ; according to its form it is payable " to the order of A. B.;" and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature " pay to C. D., " or " pay to C. D. or order," in which case C. D. stands in the same position as A. B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement* ; an endorsement to " C. D. or order " is a special *endorsement* ; and the persons to whom successively a bill is transferred are *endorsees* ; and the person in rightful possession of a bill at any time is the *holder.*

Money-limit of Remittance Transfer Receipts.

167. No transfer receipt should be granted for less than Rs. 25 save when it is required for a sepoy's remittance or for the remittance of the surplus of the estates of deceased persons and of the property of deserters subject to the India Army Act (Act VIII of 1911). And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE 1.—The term "Sepoy" as used here includes non-combatants and class I followers mentioned in Appendix XXXI, Regulations for the Army in India.

NOTE 2.—For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 112 and the rule which follows it.

Issue of Remittance Transfer Receipts by Treasury Officers.

168. Remittance Transfer Receipts are issued by Treasury Officers to officers in the Civil and Military Departments and to the public only under the conditions specified under Articles 169 to 175.

169. To an officer in the Civil, Military, Public Works and Railway Departments *at par* for a remittance to be made by him in his official capacity in payment of any service rendered to Government or in pursuance of his official duties. The purpose of the Remittance Transfer Receipts must be clearly stated in the application.

(1) Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes and describing the object of the remittance ; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the District Officer. On grant of a transfer receipt its number should be noted on the application which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of intructions for future guidance.

N.B.—Remittance Transfer Receipts may also be issued *at par* to the Local Funds named in Annexure A to this Chapter and to such additional Funds as may be determined from time to time by the Controller of the Currency, subject to the condition that the remittances are for *bona fide* public purposes.

1. For instructions relative to payment of bills in Remittance Transfer Receipt, see Article 13 (*n*).

(2) Under this rule Remittance Transfer Receipts can be issued *at par* in the following cases :—

(1) Public Works	To Executive Engineers, District Engineers, District Surveyors and to all Sub-Divisional Officers in the Public Works Department whether they have drawing accounts or not, for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or Province on account of another, the adjustment will be made by book transfer.

(2) Railways	To Disbursing Officers on the conditions prescribed in '(1) Public Works' above; also for payments to be made on account of through-traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways.
(2-A.) Tramways	To Manager, Raipur Forest Tramway for remitting moneys to Messrs. Gillanders Arbuthnot and Co. (Managing Agents of the tramway) at Calcutta for *bona fide* Government purposes.
(3) Telegraph	To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
(4) Subscriptions for a public or *quasi*-public purpose.	Any local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or *quasi*-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
(5) Tea Cess Fund	To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee at the local head office of the Imperial Bank at Calcutta of the net proceeds of the Tea Cess.
(6) Allowances paid by Indian States	For remittance of allowances paid by the Indian States through Political Officers under Government guarantee or under the special sanction of the Government of India.
(7) Messrs. Thomas Cook and Son, Bombay.	For monthly remittances by District Officers to Messrs. Thomas Cook and Son at Bombay of amounts realised by sale of tickets to pilgrims from India to Jeddah and back.
(8) Remittances to the Maharajah of Burdwan of arrears of revenue from patni taluqs collected in the Districts of Birbhum, Hooghly and Midnapore.	For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluqs sold or advertised to be sold under Regulation VIII of 1819.
(9) Remittances of tributes payable to the Baroda Durbar.	For remittances to the Baroda Durbar of tributes payable to it by certain States.
(10) Pilgrims remittances . .	To Commissioner of Police, Bombay, for remittance of proceeds of the estates of deceased pilgrims in the Hedjaz to their heirs and for refunds of cost of unused passage tickets to pilgrims or their heirs.
	To the Collector of Karachi for remittance of refunds of pilgrim deposits and of proceeds of the estates of deceased pilgrims.

(11) For public purposes . .	In the case of British regiments of infantry and cavalry and batteries or companies of Royal Artillery and Native corps, in part payment of any of the regimental cheques.
(12) Lac Cess Fund . . .	To Collectors of Customs (except in Calcutta) for remittance to the Imperial Bank of India, Calcutta, of the net proceeds of the Lac Cess.
(13) Workmen's Compensation .	To a Commissioner for Workmen's Compensation in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit of any party to any proceedings pending before him but transferred to another Commissioner in accordance with Section 21(2) of the Workmen's Compensation Act (VIII of 1923).

NOTE.—The Treasury Officer, Dharamsala, may issue Remittance Transfer Receipts to the Commissioner appointed under the Mandi Workmen's Compensation Act to deal with cases of compensation due to the employees of the Hydro-Electric Branch for payment of the Compensation accruing under that Act to persons residing outside Mandi State.

(14) Imperial Council of Agricultural Research.	To the Imperial Council of Agricultural Research Department, Government of India for payments to be made in respect of the research funds at its disposal.
(15) Indian Central Cotton Committee.	(*i*) To the Secretary of the Indian Central Cotton Committee, Bombay, for remittance of payments on account of grants sanctioned by the Committee. (*ii*) To the Extra Assistant Commissioner, Merwara, Beawar from the Beawar Sub-treasury for remittance of the amount of Cotton Cess recovered from the mills to the Secretary, Indian Central Cotton Committee, Bombay.
(16) Local Funds	(*i*) To any Local Boards for investment of their surplus funds in branches of the Imperial Bank of India or in any Co-operative Bank authorised by the local Government for this purpose. (*ii*) To Co-operative Banks in which these surplus funds have been invested for remittances of the interest or investments realised for payment to the Local Boards or Municipalities. (*iii*) To Municipalities and school Boards for remittance of their surplus funds for investment to any Co-operative Bank.

170. In the following cases also Remittance Transfer Receipts may be issued to civil officers *at par* :—

(1) Pay and allowances . . .	The remittance of pay and allowances is not ordinarily a *bona fide* public purpose, but a Remittance Transfer Receipt may be granted for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn.

	Officers of the Public Works Department may, when presenting bills for the pay and travelling allowance of their establishments, obtain Remittance Transfer Receipts on other district treasuries for amounts which may have to be disbursed outside the civil district but within their own jurisdiction. Such Remittance Transfer Receipts may, if the Accountant General has so authorised, be made payable even at sub-treasuries under the rules in the Public Works Account Code.
(2) For remittance of pensions of widow and orphan incumbents on the Indian Civil Service Funds not drawn in Calcutta.	To the incumbents or their agents.
(3) For family remittances in the following cases :—	
(*a*) Police . . .	To Indian Officers and men of the Police battalions and police constabulary for remitting money to their families in the form and on the terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case.
(*b*) Indian States' prisoners	For remittance to families of certain Indian State prisoners in Central India.
(4) Emigrants' remittances . .	For remittances of the estates of deceased emigrants to their heirs and of deposits of returned emigrants.
(5) Rohilkund and Kumaon Railway	By Naini Tal Treasury to remit the revenue balances of the Rohilkund and Kumaon Railway to Calcutta, provided the sum to be remitted exceeds Rs. 150.
(6) Sawantvadi State . . .	To the Political Superintendent, Sawantvadi, for purposes of the State by the Ratnagiri Treasury, provided the sum to be remitted exceeds Rs. 150.
(7) Assam or Bengal Military Police	For remittance to Nepal in respect of the property of deceased members of the Assam or Bengal Military Police.
(7-A) Burma Military Police . .	For transmission to Nepal of (1) arrears of pay of Gurkha Sepoys discharged, (2) estates of Gurkha Sepoys whether living or dead and (3) other miscellaneous monies of a like nature payable to such Sepoys whether serving or discharged or to their relations if dead.
(8) For remittance by Public Debt Office of interest on Government promissory notes.	For remittance by the Public Debt Office (*i*) of interest overdue on Government promissory notes which are transmitted to it for renewal by a Government Treasury other than that on which they are enfaced for payment of interest ; (*ii*) of broken interest on allotment certificates ; (*iii*) of broken interest on notes converted or transferred into stock under the rules in the Government Securities Manual.

(9) Co-operative Societies (credit and non-credit).	To the Secretaries or Chairmen of Societies for remittances between societies and to Central Co-operative Banks which are situated at places where there is no branch of the Imperial Bank of India, for *bona fide* remittances to and from the Imperial Bank, provided that the amount to be remitted is not less than Rs. 150. For remittance between Shamrao Vethal Urban Society and its branches on condition that the amount to be remitted at a time is not less than Rs. 25. For remittances between No. 1, Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than Rs. 25.
(10) Trust Funds . . .	To Government officers in favour of the Controller of the Currency or the Deputy Controller of the Currency, Bombay, or the Accountant General, Madras, for the purchase of Government Promissory Notes out of funds held in trust, including Indian States' transactions.
(11) Salt Refunds .	For remittance by (*i*) the Collector of Salt Revenue, Bombay, of refunds on account of Baragora salt to salt merchants in other Provinces, (*ii*) the General Manager, Rajputana Salt Sources and the Salt Range Division on account of refunds of salt revenue to traders, (*iii*) the Assistant Commissioner, Internal Branch of the Northern India Salt Revenue Department, for the refund of duty to the concessionnaires of industrial salt, and (*iv*) the Superintendent in Charge, Pachbadra, on account of refunds of salt revenue to traders.
(12) Cinchona Department, Madras	For remitting the sale proceeds of quinine supplied by the Superintendent of the Penitentiary at Madras.
(13) Refunds of electoral deposits .	For the remittance of electoral deposits refunded to candidates for the legislative bodies (both Central and Provincial) who are residing in districts which are different from those where the deposits were originally lodged.

171. To civil officers *at a premium.*

(1) Land revenue and cesses . .	To persons having to pay land revenue and cesses in another district when the amount to be remitted exceeds Rs. 600, on payment of premium at the following rates:—

	Rs.
For sums exceeding Rs. 600 and not exceeding Rs. 1,000 . .	2
For sums exceeding Rs. 1,000 and not exceeding Rs. 2,000 . . .	3

		Re.
	And for every additional Rs. 1,000 or fraction of Rs. 1,000 . . .	1
	A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse and the form filled up thus :—	
	Received from A. B. on account of C. D., proprietor, the sum of Rs..... on account of land revenue demands to be transferred to his credit under land revenue, *vide* particulars on the reverse, at the ....treasury.	
(2) Excise	To country spirit contractors in Bengal on account of cost price of liquors supplied by them subject to a minimum limit of Rs. 100 and at a premium of one anna on every Rs. 100 or part thereof.	
	For remittance of the cost price of ganja and bhang supplied to various districts of Bengal by the Naugon Ganja Cultivators' Co-operative Society, subject to a minimum of Rs. 100 and at a premium of one anna on every Rs. 100 or part thereof.	
	For the remittance to the contractors of the cost price of country spirit and ganja supplied to Assam at a premium of one anna on every Rs. 100 or part thereof and subject to a minimum in each case of Rs. 100.	
	To contractors in Bihar and Orissa on account of the cost price of country spirit supplied by them at a premium of one anna on every Rs. 100 or part thereof.	
	For the remittance of distillers' prices in Burma at a premium of one anna for every Rs. 100 or fraction thereof.	
(3) Miscellaneous	For the remittance of amounts realised by Collectors from religious institutions on behalf of the Hindu Religious Endowments Board, Madras, at a premium of one anna for every Rs. 100 or fraction thereof.	

172. To Military Officers for cash or in payment of cheques *at par*† :—

(1) Pay and allowances of Military Officers on duty or on leave in India.	To Paymasters or Controllers for remittance beyond the group of Districts in which the officer is serving to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

†For the purposes of Article 172 the term "Paymaster" is applicable to all Military Officers and officers of the Military Accounts Department who are responsible for making disbursements of public money.

NOTE.—The groups of Districts are :—

1. Northern Command and Rawalpindi District. 2. Peshawar District. 3. Kohat District. 4. Lahore District.	Northern Group.
5. Wazir Force. 6. Western Command and Rajputana District. 7. Baluchistan District.	Western Group.
8. Southern Command and Poona District. 9. Bombay District. 10. Central Provinces District. 11. Madras District.	Southern Group.
12. Eastern Command and United Provinces District. 13. Allahabad Independent Brigade. 14. Presidency and Assam District. 15. Burma District.	Eastern Group.

(2) Pay and allowances of Military Officers out of India.	To Paymasters or Controllers, in favour of the agents in India of a Military Officer who has embarked from any port of India, on account of pay, etc., which become due to him between the dates of leaving his station and of embarkation provided that payment has to be made in India.
(3) Printed Forms. . . .	For remittances to the Superintendent, Government Printing, Rangoon, in payment for printed forms by regimental officers who get cash allowances for printing.
(4) Estates of deceased persons and deserters subject to the Indian Army Act of 1911.	The surplus of the estates may be remitted to the Accountant General, Central Revenues, Delhi.

173. To Military Officers in payment of cheques only *at par* :—

(1) For private remittances of British Warrant and Non-Commissioned Officers and Men (Departmental and Regimental).	To the extent of monthly pay and allowances in part payment of cheques of Regimental Paymasters or other Disbursing Officers.

NOTE.—The subscriptions of both military and civilian members of the Indian Ordnance Department Provident Fund are collected monthly in cash and may be sent to the Secretary of the Fund by Remittance Transfer Receipts in one lump sum for each Ordnance establishment.

(2) For private remittances of Indian officers and men of Indian Corps.	To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.

174. To Military Officers *at par* :—

(1) For Purchase of Government Promissory Notes out of funds in trust.	To Military Officers in Military employ in favour of the Controller of the Currency, or the Deputy Controller of the Currency, Bombay, or the Accountant General, Madras.

175. To the public *at par* :—

For the purchase of Government Promissory Notes.

At treasuries other than those in charge of a branch of the Imperial Bank of India, for remittance to the Local Head Office of the Bank at Calcutta, Bombay or Madras as the case may be, for the purpose of the purchase of the securities. The minimum amount of a Remittance Transfer Receipt in such cases is Rs. 5,000.

NOTE.—In order to ensure that the Remittance Transfer Receipts are used for the purpose for which they are taken they should be issued payable to the Local Head Office of the Imperial Bank of India, Calcutta, Bombay, Madras, and marked "for investment in Government Securities."

Issue of Remittance Transfer Receipts by Military Account Officers.

176. (*a*) The Military Account Officers named below are authorised to grant Remittance Transfer Receipts *at par* upon any Civil Treasury on which they have no assignments, for making casual payments for any of the purposes and subject to the conditions mentioned in Articles 169, 172, 173 and 174 :—

(1) Controllers of Military Accounts of Commands and Districts.
(2) Field Controllers and Field Disbursing Officers.
(3) Controller of Army Factory Accounts.
(4) Controller of Royal Air Force Accounts.
(5) Controller of Naval Accounts.
(6) Military Accountant General.

(*b*) These officers may also draw Remittance Transfer Receipts *at par* on any treasury in India for Military Officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittance by transfer receipts may not be made for sums of less than Rs. 50 in each case.

(*c*) No transfer receipts can be drawn by Civil Treasuries on any of these officers.

NOTE.—Remittance Transfer Receipts *at par* should not be used for the purpose of making regular periodical payments.

Issue of Duplicates of Bills.

177. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to the payee, or the legal representative of either but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee ; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

178. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the bill can be cancelled only if the original *together with* the duplicate (and the

triplicate if issued) be surrendered. Consequently no refund can be made on a lost bill ; a duplicate must be obtained and payment taken at the treasury drawn on.

179. (*a*) *All* parts being surrendered, a bill may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded ; but if, under any very peculiar circumstances, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

(*b*) The special rules applicable to cancellation of a sepoy's remittance receipt are given in Article 184.

NOTE.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

180. (*a*) A Treasury Officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application ;

if for a *private* remittance, only if the payees have been removed to the neighbourhood of a treasury different from that originally drawn on.

(*b*) A supply bill cannot be exchanged.

NOTE.—A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one endorsing the original "Received payment by transfer receipt on————."

If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

181. In the case of sepoys' and policemen's remittances, Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

NOTE.—The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental rules, to his sending the Remittance Transfer Receipt to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

182. The Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity payment may be made on security at the discretion of the Treasury Officer.

183. If a sepoy payee be unable to attend the treasury but have endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Adjutant of the regiment.

184. These Remittance Transfer Receipts, if not presented for payment at the expiration of six months from the date of issue, should be considered as cancelled, and if they are presented after that period, payment should be refused. Transfer receipts which have thus become uncurrent will be returned by the payee to the drawer for the issue of a fresh receipt or for the refund of the amount, as may be required. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

NOTE.—These Remittance Transfer Receipts may also be cancelled as provided for in Article 179.

Annexure A.

[Referred to in Article 169 (1) *N.B.*]

1. District Funds (including District and Local Boards' Funds), Ajmer-Merwara, Coorg, Central Provinces, Burma, Assam, Bengal, Bihar and Orissa, United Provinces, Punjab, North-West Frontier Province, Madras and Bombay.
2. District Road Fund, Bengal and Bihar and Orissa.
3. Pound or Cattle Pound Cess Funds, Ajmer-Merwara and Berar.
4. Dispensary Fund, Ajmer-Merwara.
5. Jaglia Cess Fund, Berar.
6. Bazar Cess Fund, Berar.
7. Steam Boiler Inspection Fund, Bengal and Bombay.
8. District Chaukidari Reward Fund, Assam, Bengal and Bihar and Orissa.
9. Road Patrol Fund, Bengal, and Bihar and Orissa.
10. Village Chaukidari Fund, Bengal, and Bihar and Orissa.
11. Rural Police Fund of Oudh.
12. Irrigation Cess Fund, Madras.
13. Police Funds.
14. Imperial Service Local Charges Fund.
15. Northern India Salt Revenue Badge Fund.
16. Customs Badge Fund, United Provinces.
17. Jharia and Asansol Mines Board of Health and Jharia Water Board.
18. Ranchi Mental Hospital Board Fund.
19. Tuticorin Port Fund.

20. Cochin Port Fund.
21. Minor Pilotage Fund.
22. Landing and Shipping Dues Fund.
23. *Deleted.*
24. Orissa Port Fund.
25. *Deleted.*
26. Chaukidari Uniform Fund.
27. Ranaghat Charitable Dispensary Fund.
28. Litigation Fund, Wards and Encumbered Estates, Bihar and Orissa.
29. Bombay Presidency War and Relief Fund.
30. Indian Research Fund Association.
31. Mohsin Endowment Fund.
32. *Deleted.*
33. Dispensary Fund Committees in the Central Provinces.
34. Consolidated Local Funds, Mahikantha and Banaskantha.
35. All local fund dispensaries in Bihar and Orissa whose funds are lodged in a Government treasury or sub-treasury.

CHAPTER 11.—BUDGET.

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Responsibility.

185. The responsibility for the preparation of the statement of estimated revenue and expenditure which is laid before the Legislature in each year, as well as any supplementary estimates or demands for excess grants, lies with the Finance Department. The material on which such estimates are based is obtained by that Department from the Departments or local Governments concerned. The Accountant General is, however, responsible for rendering such assistance in the preparation of the Budget estimates as may be settled in consultation with the Finance Department and is bound to supply any information in connection with the Budget estimates which he is in a position to furnish, and to offer any opinion or advice in connection therewith which may be required by the local Government.

Preparation.

186. No minute rules can be laid down for the collection of local details and for the estimates of revenue and charge, as each local Government has power to make such arrangements as may seem to it best ; only every head of an office will prepare a *complete* estimate including the pay, allowances and the contingent and other charges of his establishment ; thus the Treasury Officer may not be called on to prepare the estimate for the civil courts and all other offices in the district, nor may the local estimate be for the variable charges only.

1. What are called fixed establishments are not irrevocably fixed for all time, and should be brought under the formal review of heads of departments from time to time ; even when there is no thought or intention of making any change in establishments, it would still seem to be desirable that heads of departments should review the entire estimate of the requirements of their departments. Similarly, sanctions to recurring contingent expenditure should also be brought under the review of heads of departments from time to time.

186-A. The statements of details of provision for pay of both officers and establishment and of new items of expenditure, proposed for inclusion in the budget estimates should be prepared in Forms 19-A and 19-B respectively.

187. The following are the chief rules for the preparation of the Budget Estimate :—

(*a*) It should be for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years,—not for the demand or the liabilities falling due within the year. In no case are net receipts or net charges to be entered, but the gross transactions in full.

(*b*) For fixed charges, such as Pay of Establishment, the detailed estimate should show the full amount of the pay, including increments, which is likely to be drawn by men on duty during the year. Provision for those who are on deputation or absent in other ways and unlikely to return to the strength within the period of the budget should be

excluded. A lump deduction should then be made where experience shows that a saving may be anticipated for other reasons.

(*c*) The columns of numbers must be carefully checked ; the rate of pay should be stated, whenever possible in order to admit of verification with the column of charge. Variations in the columns of numbers as well as in amount should be explained. If they rest on an order of Government, the number and date should be quoted.

(*d*) For all fixed recoveries and fixed payments (other than establishment charges) the sanction fixing the amount should be quoted.

(*e*) Opposite every item of fluctuating charge, such as travelling allowances, contingent charges, official postage, and the like, a note in red ink should be made of the actual expenditure of each of the three years last past together with a brief explanation of any abnormal variation ; and in all cases where estimates for the coming year differ from those of the preceding year, full explanation must be given.

1. In the case of contract contingent charges, only the sanctioned amount of the contract grant should be shown.

2. The estimates of contingent charges should be checked by the controlling officer upon comparison of the expenditure of various offices.

(*f*) The estimate of receipts and varying charges should not be merely an arithmetical average of three years' figures. The average is a guide, but it should not be taken absolutely.

(*g*) No new charge may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates. And under the special sanction of the Head of the Administration concerned (which must be communicated to the Accountant General), provision may be made in the Budget for such fresh charges as are likely to be formally sanctioned and paid during the year to which the Budget relates.

NOTE.—It not unfrequently happens that an establishment or some special allowance is sanctioned for an official year, and the charge for the last month of the year only becomes due when the new year has commenced, and must be taken against the grants of that year ; provision should be made accordingly.

Exception.—No proposal for expenditure may be included in a demand for a grant presented to the Legislature without the previous sanction of the Secretary of State in Council or of the Governor General in Council if such sanction is necessary under the rules. See also the Audit Resolution.

(*h*) Every department will provide for the whole receipt and charge with which it deals finally ; thus, when the Public Works Department collects irrigation revenue, it will estimate for it.

(*i*) The charges incurred in England by the High Commissioner and the Secretary of State on behalf of the Government of India are estimated for separately in their respective budgets, but in the Demands for votable grants and Appropriations for non-votable expenditure, provision for English expenditure relating to capital heads is made in the same Demand in which the corresponding Indian expenditure is included. In the case of Revenue heads (1) the expenditure on the purchase of stores for all departments and (2) other payments relating

to the following heads are included in the respective "Subject" or "Area" Demands or Appropriations :—

Opium, Irrigation, Posts and Telegraphs, Interest on ordinary debt, Interest on other obligations, Light-houses and Lightships, Ecclesiastical, Political, Frontier Watch and Ward, Civil Works, Territorial and Political pensions, Superannuation allowances and pensions, Defence expenditure, Extraordinary payments.

The provision for all other revenue expenditure in England is included in two separate Demands—one under the control of the Secretary of State for India and the other under the control of the High Commissioner for India, respectively.

Provision for gain or loss by exchange is made separately in the same Demand or Appropriation in which the relevant English expenditure appears. Freight charges paid in India and other expenses in connection with stores incurred at ports or elsewhere, are provided for in the Indian portion of the estimates for the Department concerned.

Exception.—Expenditure incurred in England under the following heads are passed on to India through the Remittance Account, the necessary budget provision being made in the Indian portion of the estimates (*vide* Article 150 of the Account Code).

(*i*) Payments on account of Commutation of pensions.

(*ii*) Payments for stores purchased for Government Commercial undertakings and Sterling Overseas Pay of officers employed in these undertakings.

(*iii*) Charges on account of cost of publications purchased in Europe and supplied to the Government of India.

Communication of Sanction.

188. After the grants have been voted by the Legislature a grant or portion of a grant allotted to each major head of account, together with any sum sanctioned by Government for non-votable expenditure under the same major head of account is communicated by the Finance Department to the department or the local Government concerned in the shape of lump sums known as primary units of appropriation. The department or the local Government concerned then makes arrangements for distributing and communicating the sanctioned funds among the controlling and disbursing officers. The Accountant General will render such assistance in the distribution of grants as may be settled in each case.

1. The distribution of grants is usually effected as under :—

(*i*) The whole or part of the appropriation for a primary unit may be placed at the disposal of a controlling or a disbursing officer or the primary unit may be broken up into a number of secondary units (each of which will cover either one or a number of detailed heads of account) and the appropriation for any of these, wholly or in part, may be placed at his disposal.

(*ii*) A controlling officer at whose disposal an appropriation for a primary or secondary unit has been placed, may out of it allot funds for expenditure on a specific item or on a group of items if so required under the financial rules of the Government.

NOTE.—Any distribution of appropriation among specific items or group of items which may be made by a disbursing officer for purposes of his control over the expenditure will not be recognised by the Accountant General and should not be intimated to him.

189. *Deleted.*

Expenditure not provided for.

190. Expenditure for which no provision has been made in the budget estimate of the current year should rarely, if ever, be incurred.

191. If on account of exceptional reasons expenditure, which is either not provided for in the budget estimates of the current year or is in excess of the budget provision, has to be incurred, and if the authority incurring the expenditure is not in a position to find funds by re-appropriation, application should be made for the provision of additional funds accompanied by a statement in Form 25 showing how the expenditure is proposed to be met. When such an application is sent the reason for considering it indispensably necessary that the outlay should be immediately incurred and not postponed to the next financial year should be stated. It should also be explained why the need for the expenditure was not foreseen in time for its inclusion in the budget estimates. It should be borne in mind that excesses over the grants voted by the Legislature require the sanction of that body.

When demands (original or supplementary) for appropriation of the necessary amounts for the expenditure are placed before the Legislature suitable provision should always be made for anticipated liabilities and the provision in Article 204-A of the Account Code that adjustment should not be made in the previous year's accounts in certain circumstances should not be used as a cloak to conceal the results of defective budgeting. The onus of proving that the disbursements could not have reasonably been anticipated should lie on the Controlling Officer.

192. In all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimates of the year, and if it has not been made whether the funds can be found by re-appropriation.

Inevitable Payments.

193. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

194. Money indisputably payable should never be left unpaid ; and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

CHAPTER 12.—DEPOSITS.

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Explanations.

195. (*a*) Deposits proper are classified according to the department through which they are received. The usual classes are (1) Revenue Deposits, (2) Civil Court Deposits, and (3) Criminal Court Deposits.

Another important class is Personal Deposits ; the account kept of them in the treasury is of the nature of a banking deposit account.

Other classes may be added under the order of the Accountant General. Separate registers should always be maintained under the instructions of the Accountant General for deposits which when they lapse will be creditable to Central Revenues.

1. In provinces where all branches of the civil administration, revenue, criminal and civil, are under the same officer, the system may be adopted of including all deposits of the district and subordinate courts in one register as *revenue* deposits ; or the Treasury Officer may be directed to receive and keep accounts of all such deposits in exactly the same way as revenue deposits, but in separate registers and returns under the designation of "Civil Courts and Magistrates' deposits."

(*b*) The following rulings regarding classification are to be observed :—

(*i*) *Revenue Deposits.*—(1) Earnest money Deposits made by intending tenderers of the Civil and Military Departments are credited to Revenue Deposits. No previous authority of a departmental officer is necessary, but the depositor must state the designation of the officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the treasury. These deposits may be received at sub-divisional as well as at district treasuries.

(2) At stations where there is no branch of the Imperial Bank of India, an officer commanding a regiment of Bengal Cavalry may, when the cash in his regimental chest reaches a large amount, lodge a part of it as an ordinary deposit in the treasury : it should be shown as a revenue deposit.

(*ii*) *Personal Deposits.*—(1) Receipts and payments on account of wards' and attached estates and estates under Government management are recorded in the treasury in personal ledgers.

(2) Personal ledger accounts for regimental funds may be opened in civil treasuries by officers commanding regiments of cavalry and infantry and batteries and companies of artillery and by Assistant Surgeons, Army Bearer Corps. They should be opened in the name of

the commanding officers or Assistant Surgeons as the case may be, and do not require the special permission of the Auditor General in each case. A half-yearly certificate of the balances of these accounts may be furnished by Treasury Officers on the application of the Officer Commanding.

(3) Other Personal Deposits made by Government servants in their official capacity may not be accepted without the special permission of the Auditor General for the opening of a banking account with the treasury.

Limitations.

196. Save as provided in clause (*b*) (1) of Article 195 in respect of the Military Department, these rules do not apply to departments which are not under the audit control of the local Accountant General. Whatever sums are paid into a treasury by officers of these departments, or on their account, must be carried to the credit of the department concerned in the Civil accounts.

197. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority, and also, if the amount could be credited to some known head in the Government account, to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account ; for example, revenue paid to Government on account of a demand not yet due should at once be finally carried to the proper Budget head, and may not be placed in deposit.

NOTE.—Government Promissory Notes or other security deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

198. The treatment of the following items as deposits is prohibited :—

(*a*) No pay, pension, or other allowance should be placed in deposit on the ground of the absence of the payee or for any other reason ; in a district office pay should not be drawn till the claimant appears.

1. This prohibition does not extend to the balance of the cheque for payment of Indian military pensioners.

2. When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit.

(*b*) No fines should be placed in deposit on the ground that appeal is pending ; they should be credited at once to Government, and refunded, if necessary, on order of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, should be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(*c*) Refunds, whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them after production of due authority ; on no account may they be

charged on the receipt of an official and lodged in deposit pending demand.

NOTE 1.—The following rules have been laid down for the payment of refunds of revenue credited (other than Income-tax) or amounts deposited in cases where the amount involved does not exceed R100 :—

(1) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (*a*) inviting the person to whom the refund is to be made to receive payment at the treasury, and (*b*) intimating that on failure to comply with the invitation within one month (or such longer period as may appear neccessary) the amount of the refund will be remitted to the payee by postal money order at his expense.

(2) When the payee appears in person at the treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent or by money order at his own expense.

(3) When a money order is issued under clause (*b*) of the notice referred to in Rule 1 the purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgment portion of the money order form in continuation of the printed entry there "Received the sum specified above on—," sufficient space being left below the manuscript entry thus made, for the signature or thumb-impression of the payee. The amount of the money order should not be remitted in cash to the Post Office, but the Treasury Officer should send a money order form duly filled in together with a certificate that the amount of the order and the money order fee thereon have been credited to the Post Office in the treasury accounts by *per contra* transfer. The Post Office will accept the money orders on the authority of the Treasury Officer's certificate.

(4) On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the usual receipt in Form 17 or 27, as the case may be, in which the full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown ; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money order acknowledgment as a valid receipt for the full amount of the refund entered therein.

NOTE 2.—The rules regarding refunds of Income-tax are given in Appendix 2.

199. (*a*) The net sale-proceeds of impounded cattle are to be kept in deposit for three months, and if no claim be made within that time, are to be credited to the proper account.

(*b*) The sale-proceeds of unclaimed property are not to be placed in deposit at all ; under Act V of 1861, section 26, the property *itself* is to be kept for six months, but money realized by sale is at once (section 27) at the disposal of Government, and should be taken to credit of Administration of Justice. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

1. If unclaimed property be perishable and be sold because it cannot be kept or if it be sold for the benefit of the owner or because its value is less than ten rupees, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated under "Nature of deposit".

2. Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be paid into the treasury at convenient intervals.

3. The Police Department should have no deposits except security and earnest money deposits, which should be paid into the treasury as Revenue Deposits; unclaimed property found by, or delivered up to, a police officer should be made over to the magistrate; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward, or other allowance payable to a police officer should be held undisbursed.

200. Money tendered as personal deposits by private individuals or by Government servants acting in other than their official capacity, and funds of *quasi*-public institutions even though, like certain dispensaries, they are aided by Government, may not be accepted for deposit in a treasury without the special sanction of the local Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value be stated in money.

NOTE.—A single exception is made in a case where a district officer has to receive from an Indian State a sum of money to be paid out to certain claimants; if, the money is paid in coin of a native mint, it may be credited in the deposit register at its reputed value; repayments, which will be in the same coin, being of course charged at the same value.

Revenue Deposits—Repayments.

201. (*a*) A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once, under his initials, both in the register of repayments, Form 26, from which a daily total is carried to the cash book and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

(*b*) Earnest Money Deposits of the Civil and Military Departments will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the departmental officer in whose favour the deposit was made. It must be borne in mind that no part payment can ever be made. If, however, the departmental officer desires that the deposit, instead of being refunded, be carried to the credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

NOTE.—When, at a treasury which banks with a branch bank, a deposit is repaid by an order on the bank, the entry in the register of receipts will be made when the order is issued and that in the register of repayments when the repayment is reported in the daily bank sheet.

Form of Voucher.

202. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, the Government has directed that every order issued by a court or office for the

payment of money from a Government treasury shall be in English, unless the presiding officer is unacquainted with that language. If the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the vernacular and in English.

NOTE.—Form 27 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate.

203. At the end of every quarter a certificate must be recorded on the extract register of receipts by every district officer not in personal charge of the treasury, or by a gazetted officer of the district staff (not being the Treasury Officer) selected by the district officer for the purpose, that he has personally carefully examined the register, and that the entries are made with the utmost care and regularity.

NOTE.—This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

Clearance Register.

204. In April each year the Treasury Officer should examine the Receipt Register of the second preceding year, and transfer to a Clearance Register in Form 28 with suitable change in the headings, all the outstanding balances which are not reported for lapse under Article 206. To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government under Article 206, while the bulk of the outstandings in it so lapse. It should then be submitted to the Account Office with a view to repayments during the next two years being recorded on it in the columns provided for the purpose.

Old items thus transferred from one Clearance Register to a second one should be carefully watched by the district officer and must in the ordinary course lapse at the end of the two years for which the latter is current. They cannot be allowed to be carried forward to a third Clearance Register without the special sanction of the Accountant General. In the district offices the repayment of items entered in a Clearance Register submitted to the Account Office should continue to be recorded in the original Receipt Registers. It is not intended that Clearance Registers should be used in district offices.

205. A certificate from the administrator of every personal ledger account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his *plus* and *minus* memorandum) should be transmitted along with the Clearance Registers for other classes of deposits.

Lapses—Annual Account.

206. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing, and all balances unclaimed for more than

three complete account years will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant General's Office. Of deposits or balances thus lapsing, the Treasury Officer must submit to the Accountant General, immediately after 31st March, a list in Form 29.

NOTE 1.—Early in March the registers of deposits should be taken up, and an extract made on ruled paper of those of each class which would, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item, which in his opinion should not be so dealt with, should be struck out and *at the same time* (if it be an item lapsing from age) entered on the first page of the Clearance Registers for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March each of these lists should be again checked with the register of receipts, wherein its items should be marked off as having lapsed and been credited on 31st March, and the total of the list should be deducted in the *plus* and *minus* memorandum from balance shown at credit of the particular class of deposits, the list itself, signed by the district officer, being forwarded to the Accountant General. This duty may be delegated by the district officer to a gazetted officer of the district staff, not being the Treasury Officer.

NOTE 2.—In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

NOTE 3.—In cases in which the lapsed deposits are creditable to provincial revenues, the Provincial Governments may raise the limit of one rupee laid down in this Article to any amount not exceeding rupees five.

NOTE 4.—The Government of India have raised the limit of one rupee prescribed in this article to rupees five for the Central Deposits of the Customs, Salt and Navy Departments.

NOTE 5.—The rule in this article, requiring that all deposits and balances of deposits not exceeding one rupee, remaining unclaimed for one whole account year should be credited to Government at the close of each year, is not binding in respect of the deposits of the Courts of Small Causes in the Bombay Presidency. In that Presidency, all deposits paid into such courts, irrespective of amount, are creditable to Government as lapsed only after the completion of three account years.

207. Deposits credited to Government under Article 206 cannot be repaid without the sanction of the Accountant General, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the cash book as a refund and not debited to deposits. But the payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment.

NOTE.—As District Registers of Receipts are destroyed after varying intervals in different provinces the entry of repayments in those registers will not be possible if the repayments are made after the registers have been destroyed. The rule in the last sentence of the above article is therefore inoperative in such cases.

As neither the Treasury nor the Audit Officer has any means of verifying a claimant's title to a refund in such cases, the responsibility for such verification will devolve on the authority who signs the application for refund in Form No. 30.

208. The application for sanction will be made in Form 30. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant General with the List of Payments in which it is charged.

Civil and Criminal Courts' Deposits.

209. (*a*) There are two methods in which the accounts of civil court and of criminal court deposits may be kept.

(*b*) In the first of these, each deposit is separately paid into and drawn from the treasury, upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case the registers of receipt and repayment are kept and the monthly and annual returns and lapsed lists submitted by the Treasury Officer in the manner above prescribed for revenue deposits, although the sets of registers and returns must all be kept separate from those of the revenue deposits. For these no further instructions are necessary.

NOTE.—This method is not desirable if the judge or magistrate is a separate officer from the district officer, and has to keep a separate set of deposit accounts for his own purposes.

210. According to the other method, the civil courts and magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury which are taken to debit of the same personal account. These personal ledgers, and the corresponding accounts and returns, must be kept by Treasury Officers, in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil court or criminal court deposits.

NOTE.—The Treasury Officer, in sending as his vouchers the paid orders of the civil court, should attach them to a covering list showing the number and amount of each.

211. The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the *details* of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form; and be worked on the same principle as above prescribed for the Treasury Officer's accounts of revenue deposits. The civil court or magistrate in this case is responsible for the monthly detailed returns despatched to the Accountant General (although the vouchers are sent by the Treasury Officer), for the quarterly certificate, and for the Clearance Registers and statement of lapses,—*vide* Articles 203 to 207.

212. The civil court or magistrate will incorporate with his own accounts and returns the deposit items of his subordinate courts, as a Treasury Officer does those of subordinate treasuries. It may, however, be arranged that some subordinate courts should keep independent

accounts and submit their returns direct to the Accountant General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several Small Cause Courts.

NOTE 1.—Each transaction of receipt or payment of a civil and criminal court deposit must be initialled by—

(*a*) the Judge or Magistrate ; or

(*b*) in the case of a High or Chief Court or a Judicial Commissioner's Court, by any gazetted officer of the Court ;

(*c*) in the case of a Small Cause Court, unless otherwise ordered by the local Government, by a Registrar appointed under section 13 of the Presidency Small Cause Courts Act, 1882 (XV of 1882), or under section 12 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).

NOTE 2.—The *plus* and *minus* memorandum of the balance of the deposits should be stated by the Judge or Magistrate upon the register of receipt transmitted to the Accountant General.

213. In civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.), the detailed control might, with the approbation of the chief judicial authorities, be left with the receiving court.

1. The receiving court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form, labelled "Sheriff's petty accounts", and repayment would be recorded in the similar separate register of repayments, both to be handled and attested like the general register. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a register of the personal ledger form in which a daily balance would be struck ; monthly totals of receipts and of payments on Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant General, and lapses periodically reported.

2. The detailed instructions regarding these petty deposits would be prescribed, whenever the system was permitted, by the chief judicial authority and the Accountant General in communication.

Agreement with Treasury.

214. When the different civil courts of a district bank with the civil treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

215. (*a*) To prevent disagreement between the deposit figures reported to the Accountant General by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it ; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the Treasury Officer advises receipt. Similarly it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed, and detail at foot of its extract register of repayments the warrants which are unpaid, deducting their total from the total of the extract.

(*b*) The Treasury Officer will furnish the court with a daily advice list of the sums received and paid, or advise the receipts and payments in a pass book as may be laid down by the Accountant General.

1. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit, it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or subtreasury should make remittances daily ; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury there to obtain repayment of a deposit the Judge may pay him in cash, provided that there are in the court funds sufficient whether of current deposit receipts or of the office permanent advance.

2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and from the treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payments, the excess will be remitted in cash to the treasury ; and if the payments are in excess of the receipts, the treasury will pay the excess to the court, which will thus recoup the permanent advance account.

3. No permanent advance should be given and held apart specially for the repayment of deposits ; the office permanent advance may be augmented sufficiently.

216. When the list of lapses is made up by the Judge or Magistrate notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Personal Deposits—Repayments.

217. Withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue.

Deposits of Fees.

217-A. The following are the rules for accounting for fees received by Government servants for work done for private bodies :—

(*i*) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government accounts will not be concerned with the transaction.

(*ii*) In cases where recoveries from the private bodies are divisible between the Government and the Government servant concerned :—

(*a*) All the fees must in the first instance be paid into the treasury to the credit of Government (as far as possible by the bodies paying the fee) and the amounts due to the Government servants concerned must be drawn on regular bills.

(*b*) If the exact amount of the fees and the distribution of shares between Government and the Government servant are known beforehand, the share due to Government should be credited as revenue of the Department to which the Government servant belongs and the rest should go to the deposit head " Deposits of fees received by Government servants for work done for private bodies " under

"Civil Deposits" for disbursement to the Government servant on a regular bill.

(*c*) If the amount of the fees or the shares are known only approximately beforehand, the recoveries should be credited to the head "Deposits of fees received by Government servants for work done for private bodies", pending final settlement, when the recoveries should be disposed of as in (*b*) above.

NOTE.—These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for private bodies or persons. They are not applicable to cases, *e.g.*, fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties although, in view of the extra work involved and in consideration of the fees realised, he is remunerated by a share out of these receipts. In such cases the fees realised are adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure under 'Allowances, Honoraria, etc.'

CHAPTER 13.—LOCAL FUNDS.

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Explanation.

218. The expression "Local Fund" denotes—

(1) revenues administered by bodies which by law or rule having the force of law come under the control of Government, whether in regard to the proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments, the enactment of leave, pension or similar rules ;

(2) the revenues of any body which may be specially notified by the Governor General in Council as such.

The transactions of Local Funds are not included in the public accounts.

NOTE.—The floating funds of a charitable endowment may, with the sanction of the local Government, be kept as a Local Fund.

Receipts and Payments.

219. Municipalities are ordinarily obliged to place their funds in a Government treasury or a bank or branch bank used as a Government treasury, if there is one in or near the municipality.

220. The account of a Local Fund at the treasury is a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure.

1. This rule does not apply if the charges of any Local Fund are, under any special orders, drawn from the treasury on detailed bills in which case the gross amount will be charged by the Treasury Officer in the accounts, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in distinct entries.

220-A. No Local Fund is allowed to overdraw the balance at its credit, without obtaining beforehand a loan or contribution to cover the overdraft, either from the local Government or the Government of India.

221. Service stamps may not be used by a Local Fund officer or any Government officer acting in a capacity connected with a Local Fund such as President or Secretary of a Local Fund Committee, but service labels may be used on the correspondence of a public officer acting as such, even though the correspondence may relate to the affairs of a Local Fund.

1. Telegraphic messages, the charges for which are to be borne by Local Funds, should be classed as Private and not as State.

Verification of Balances.

222. The balances at credit of each fund are verified at the end of the year by the Treasury Officer in communication with the Accountant General on the one side, and the officer or committee administering

the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it, and not the local accounts, as his standard.

Cantonment Funds.

223. The transactions of Cantonment Funds are accounted for in the same way as those of other Local Funds and an annual consolidated account, in duplicate, is submitted by the cantonment authorities to the Examiner or Inspector of Local Fund Accounts.

Miscellaneous.

223-A. Unless any of the following arrangements has been authorised by the Government, a Local Fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the Fund :—

(*a*) Payments as made by Government may be charged to the balances of the deposits of the Local Fund in Government books.

(*b*) Recovery from the Local Fund may be postponed till the time when Government has to make payment for the charges.

(*c*) Payments may be made as advances from Government funds in the first instance, pending recovery from the Local Fund.

NOTE.—In some provinces Local Funds have to pay for medicines supplied and their liability cannot be accurately known till the account of supplies has been received from the Military Department. In cases where such account is not likely to be received by 31st March, the Local Fund is required to pay during March the sum roughly estimated as the value of the medicines. Any over-recovery will be re-adjusted in the new year.

CHAPTER 14.—POWERS OF SANCTION.

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Classification of Charges.

224. Service payments on Government account are divided into three classes—Central, Provincial reserved and Provincial transferred. The Devolution Rules and Schedules attached thereto show how this division is made.

Powers of Sanction to Expenditure.

225. All the most important general rules on the subject of financial powers in respect of expenditure from Central Revenues, exercised by the Secretary of State, the Government of India, the Provincial Government acting as agents of the Central Government, the minor local Governments, the Departments of Government of India and other authorities are contained in the Book of Financial Powers issued by the Government of India, and the delegations made under these rules to lower authorities are incorporated in the Manuals of the Accountants General concerned.

226. *Deleted.*

Write-off of Losses.

227. (*a*) The Finance Department of a provincial Government acting as an agent of the Central Government has power to write off finally the irrecoverable value of stores or public money lost by fraud or the negligence of the individuals or other causes, but must report such losses to the Government of India when the loss exceeds Rs. 10,000. It may also delegate to Heads of Departments or other subordinate authorities the power to write off losses under this rule : provided that (1) the amount of the write-off in any individual case shall not exceed such maximum limit or limits, not higher than Rs. 1,000, as the Provincial Government may prescribe for each such subordinate authority, and (2) the loss does not disclose (*i*) a defect of system the amendment of which requires the orders of higher authority or (*ii*) serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action requiring the orders of higher authority.

NOTE.—This rule does not apply to losses of cash in treasuries whether in the course of remittance or out of treasury balance small coin depot, or currency chest. Individual cases of such losses should be reported to the Government of India and their specific approval obtained before any item of loss is written off to Central Revenues.

(*b*) A Department of the Government of India has power to write off finally the irrecoverable value of stores or public money lost by fraud, etc., up to a maximum limit of ₹10,000 in any individual case. It may also delegate to minor local Governments and Heads of Departments or other subordinate authorities the power to write off losses under this rule subject to the provisos mentioned in clause (*a*) of this article.

Exception 1.—The Chief Commissioner, Baluchistan, exercises the powers of a provincial Government as defined in clause (*a*) of this Article.

Exception 2.—The Auditor General in India may sanction the writing-off finally of irrecoverable advances and of the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other causes up to a limit of Rs. 5,000 in each case.

Exception 3.—The Chief Engineer, Central Public Works Department, may (in respect of works other than provincial works in the Delhi Province) sanction the final writing-off of the irrecoverable value of stores up to a limit of Rs. 5,000, of the loss of public money by fraud, etc., up to a limit of Rs. 1,000 and of the losses of revenue and irrecoverable advances up to a limit of Rs. 250, subject, in each case, to the restrictions imposed by clause (*a*) of this article.

NOTE 1.—This rule does not apply to the Army and Railway Departments of the Government of India whose powers in this matter are regulated by separate orders.

NOTE 2.—Subject to proviso (2) in clause (*a*) of this Article, the powers under Article 227 (*b*) have been delegated to the Central Board of Revenue to write off finally irrecoverable value of stores or public money lost by fraud, etc., up to a maximum limit of Rs. 25,000 in any individual case.

(*c*) Officers of the Income-tax Department have power to write off irrecoverable balances of income-tax demands as shown below :—

1. Commissioners of Income-tax . .	Unlimited powers.
2. Assistant Commissioners of Income-tax, Bombay and Calcutta Cities.	Power to write off sums not exceeding Rs. 1,000 in each case.
3. Other Assistant Commissioners of Income-tax.	Power to write off sums not exceeding Rs. 250 in each case.
4. Income-tax Officers . . .	Power to write off sums not exceeding Rs. 50 in each case if empowered to do so by the Commissioner of Income-tax.

NOTE.—The abovementioned powers of the Commissioners of Income-tax in regard to the write-off of irrecoverable demands of income-tax, are not shared by the Central Board of Revenue of the Government of India.

(*d*) All sanctions to writes-off under this article excepting those falling under clause (*c*) should be communicated to the Accountant General who will scrutinise in each case and bring to notice any defect of system which appears to require attention.

NOTE 1.—This Article applies also to losses of revenue and irrecoverable advances, but Provincial Governments acting as agents of the Central Government are authorised to write off advances made from Central Revenues up to a limit of Rs. 300, inclusive of principal and interest, in each individual case and all cases of writes-off of such advances beyond this amount, whether irrecoverable or not, should be submitted to the Government of India for sanction. Remissions of irrecoveraole advances to cultivators are governed by Article 151.

NOTE 2.—Provincial Governments may re-delegate to Heads of Departments and Commissioners of divisions the power to write off advances made from Central Revenues subject to a limit of R100 and the conditions specified in clause (*a*).

NOTE 3.—The limits laid down in Notes 1 and 2 above are applicable only to advances the write-off of which is debitable to Central Revenues. They do not apply to cases of write-off the incidence of which is accepted by the local Government as a provincial charge.

NOTE 4.—*Deleted.*

NOTE 5.—The expression "value of stores" used in this Article should be interpreted as meaning "book value" where priced accounts are maintained, and "replacement value" in other cases.

Remission of Disallowances.

228. The Governor General in Council may waive the recovery of an amount placed under objection ; but it is open to the Auditor General or an Accountant General to require that the action taken in any case shall be reported, as soon as possible, to the Committee on Public Accounts.

*1. A Department of the Government of India.
2. The Finance Department of a Provincial Government acting as the Agent of the Governor General in Council.
3. The Chief Commissioner and Agent to the Governor General, Baluchistan.

1. The authorities noted in the margin* may exercise the power of remitting disallowances made by Audit officers if—

(1) the amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it.

(2) In the case of disallowances of emoluments of the nature of pay, as defined in Fundamental Rule 9 (21), made within one year of the date of payment—

(*i*) the Government servant is not in receipt of pay exceeding Rs. 12,000 a year or, in the case of others, the overdrawal has not the effect of raising the Government servant's pay beyond Rs. 12,000 in any year ; and

(*ii*) the overdrawal has not been occasioned by delay in notifying a promotion or reversion.

These powers may be exercised by the officers noted below provided that the yearly pay limit referred to in clause 2 (*i*) above does not exceed Rs. 1,500 in any individual case :—

The Chief Commissioner of Coorg and Resident at Mysore ;

The Chief Commissioner of Ajmer-Merwara and Agent to the Governor General in Rajputana ;

The Agent to the Governor General in Central India ;

The Resident at Hyderabad ;

The Political Resident in the Persian Gulf ;

The Chief Commissioner, Andamans and Nicobar Islands ;

The Agent to the Governor General in the States of Western India ;

The Agent to the Governor General, Punjab States.

When a disallowance is remitted under this rule the reasons therefor should invariably be recorded by the remitting authority.

Communication of Sanctions.

229. The Audit Department is entitled to receive a copy of an order sanctioning expenditure from the authority which is competent to accord that sanction. If the authority is the local Government of a Governor's province whether such a sanction should be communicated through the Finance Department of the Government is to be determined by the rules of business of the local Government.

NOTE.—The functions of the Finance Department in Governors' provinces are defined in the Devolution Rules.

230. (*a*) The powers of the Government of India which are not delegated to any Department of that Government, vest in the Finance Department of that Government, and orders issued under such powers are communicated to the Audit Department by the Finance Department. If an order sanctioning expenditure be sent to the Accountant General direct from a Department of the Government of India, other than the Finance Department, and that Department is not empowered to sanction the expenditure, the Accountant General will not refuse obedience but will report to the Finance Department of the Government of India that such an order has been issued and request that it may be communicated to him by the Finance Department in ordinary course.

(*b*) Orders issued by Departments of the Government of India in the exercise of their own powers of sanction are sent direct to the Audit Department without communication to the Finance Department.

(*c*) If any orders have been issued by any Department of the Government of India, with the concurrence of the Auditor General, it will be mentioned in the endorsement to the Accountant General that the orders have been issued with the concurrence of the Auditor General.

NOTE.—Endorsements communicating financial sanctions of the Government of India to Audit and Account Officers under clause (*a*) of this Article may be signed by any officer of the Finance Department, including—

(*i*) the Financial Commissioner, Railways and his officers in relation to sanctions given by the Railway Department, in matters pertaining to Railways,

(*ii*) the Financial Adviser, Military Finance and his officers in respect of sanctions given by the Army Department in matters pertaining to the Army, Navy and Air Force and concerning military estimates, and

(*iii*) the Financial Adviser, Posts and Telegraphs, in relation to sanctions given by the Department of Industries and Labour in matters pertaining to the Indian Posts and Telegraphs and Indian Stores Departments.

230-A. All letters or memoranda conveying sanction to the grant of additions to pay such as special pay and compensatory allowance, should contain a brief but clear summary of the reasons for the grant of the addition so as to enable the Audit Office to see that it is correctly classified as special pay or compensatory allowance, as the case may be. In cases in which an official record in an open letter is considered undesirable, the reasons for the grant of such additions to pay should be communicated confidentially to the Audit Officer. A similar procedure should also be followed in all other cases in which the rules require that reasons for the grant of special concessions or allowances should be recorded.

231. Sanctions accorded by the Government of India and the Provincial Governments to grants of land and alienations of land revenue other than those in which assignments of land revenue are treated as cash payments should be communicated to the audit officer in a consolidated monthly return giving the details necessary for enabling the audit offices to audit the sanctions accorded.

231-A. When proposals for a new grant-in-aid are placed before the Central Standing Finance Committee, details are required to be furnished showing the purpose of the grant and the exact nature of the conditions on

which it is proposed to make it. As it is the duty of Audit to compare such purpose and conditions with those enumerated by the Government of India in their subsequent orders of sanction, audit officers should be supplied, when the sanction is conveyed to them under Articles 229 and 230, with relevant extracts from the Proceedings of the Committee.

NOTE 1.—These orders are not applicable to grants-in-aid sanctioned before the 11th August 1926.

NOTE 2.—The procedure indicated above should be followed, whenever possible, in the case of expenditure on provincial subjects.

Date of Effect of Sanction.

232. Statutory Rules made by the Secretary of State in Council have effect from the date on which they are passed and executive orders issued by the Secretary of State take effect from the date of issue of the despatch, letter or telegram in which the sanction is conveyed.

A sanction of the Government of India or a sanction relating to central subjects of a local Government or other authority has effect from the date of the orders conveying the sanction.

In all cases these rules are subject to any special provisions as to the date of effect in the rules, orders or sanctions themselves.

Lapse of Sanction.

233. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed.

NOTE.—This article does not apply to a case where an allowance sanctioned for an appointment or a class of officers has not been drawn by a particular incumbent of the appointment or a particular set of officers, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

233-A. A sanction accorded by the Secretary of State, in the absence of any indication to the contrary in the order itself, will lapse only if and when it is superseded by an order of later date.

Additional Grants and Reappropriations.

234. (*a*) An excess over a grant voted by a legislature requires the vote of that legislature ;

(*b*) Reappropriations within a grant voted by a legislature are regulated—

(1) in the case of provincial expenditure, by the provisions in the Devolution Rules and the delegations made thereunder, and

(2) in the case of central expenditure, by the rules made by the Governor General in Council.

Excesses over Grants.

235. In the case of non-voted expenditure the sanction required for excess over a grant provided in the Budget will, in the case of Governors' provinces, be determined by the provisions of the Devolution Rules ; while in the case of provincial expenditure in Burma and of central expenditure the powers of sanction will be determined by the orders of the authority fixing the grant.

CHAPTER 15.—SERVICE AND OTHER FUNDS.

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General Rules.

236. Subscriptions to a Service or Provident Fund of Government can be received from such Government servants as are either required or permitted by the rules of the Fund to subscribe to it, the recoveries being made ordinarily by deduction from pay bills.

1. This rule applies also to Service Funds for Military Officers, *e.g.*, the Indian Military Service Family Pension Regulations and the Queen's Military Widows Fund.

237. Subscriptions to the other funds named below may be received only under the special instructions of the authorities of the Fund received through the Accountant General :—

Postal Insurance and Life Annuity Fund.

Bengal Uncovenanted Service Family Pension Fund.

Bombay Family Pension Fund of Government Servants.

Bengal and Madras Service Family Pension Fund.

General Family Pension Fund.

Hindu Family Annuity Fund.

Bengal Christian Family Pension Fund.

The subscriptions of Government servants and Government pensioners to these Funds are recoverable by deduction from the pay or pension bills of the subscribers ; except that, in the case of the General Family Pension Fund, the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund, such subscriptions may, at the option of the subscriber, be paid in cash either direct to the fund concerned or at a Government Treasury. (See Article 239.)

238. The subscriber is himself responsible for seeing that proper deduction is made from his bills, though, for his convenience, it has been ruled (*vide* Article 43) that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

239. Subscriptions in cash are ordinarily payable only to the authorities of the Fund, but in the following cases, cash if tendered, may be received at treasuries :—

(*a*) Indian Civil Service Family Pension Rules.

(*b*) Superior Services (India) Family Pension Fund Rules.

(*c*) Civil Engineers' Provident Fund.

(*d*) Hindu Family Annuity Fund. (See Article 237.)

(*e*) Bengal Christian Family Pension Fund. (See Article 237.)

(*f*) Bengal Unconvenanted Service Family Pension Fund.

(*g*) Bombay Family Pension Fund of Government Servants.

(*h*) General Family Pension Fund. (See Article 237.)

1. Subscriptions to the Bengal and Madras Service Family Pension Fund may be received in cash at treasuries only when permitted by the Accountant General, Bengal.

2. Premia or subscriptions to the Postal Insurance and Life Annuity Fund should, in no circumstances, be received in cash at the treasury, payment in cash being permissible only at Post Offices.

240. A subscriber to a Fund, when paying his subscription, whether his subscriptions to the Fund are recovered by deduction from bills, or paid in cash, must specify the number of his account or of his policy, as the case may be, and give all necessary particulars, and when the subscription is paid for the first time, he should further quote the rule or special authority under which the subscription may be received from him.

241. In cases in which the subscription is a percentage on the rate of pay, the subscriber, if in foreign service under the new rules in force from the 1st of January 1922, should subscribe on the pay drawn by him in foreign service, but if the foreign service is under the old rules which were in force prior to the 1st of January 1922, the subscription should be calculated upon " assumed pay " in the case of foreign service of first kind and upon " actual sanctioned salary " in the case of foreign service of the second kind.

242. When a subscriber to any Fund whose subscriptions are realised by deduction from bill is transferred to another district, the fact that he is subscribing to the Fund should be certified in his last-pay certificate by noting thereon the amount recoverable monthly and the number of his account or policy.

1. When a subscriber to the Postal Insurance and Life Annuity Fund is transferred to another audit circle, notice of transfer should be given to the Audit Officer concerned and to the Accountant General, Posts and Telegraphs, through the local Accountant General.

243. Advances from any fund may be drawn from the treasury in accordance with the rules of the Fund. With this exception, no payment on account of any Fund, whether as a refund of a subscription

overpaid or as a repayment of the whole or a part of the amount accumulated to the credit of the subscriber, can be made without the express authority of the Accountant General.

1. Payment, when authorised, will be made only on the personal receipt of the depositor, or, when he is absent from India, on that of his duly authorised agent. In the event of his death, payment should be made only to his legal representative.

244. When a subscriber to one of the Service or Provident Funds of Government is about to retire and under the rules of the Fund the money lying at his credit becomes payable on retirement, he should place himself in communication with the Account Officer of the Fund giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Account Officer being satisfied of the correctness of the date should then ask the Treasury Officer who disburses the subscriber's pay to intimate to him the final payment of fund subscription and when this has been done, should arrange for payment of the amount at credit of the officer.

245. Subscribers to the Postal Insurance and Life Annuity Fund, who have retired from the service and whose pensions are to be paid in India, are allowed the option of deducting their premia or subscriptions from pension bills. The Audit Officer issuing the Pension Payment Order will in such cases note the amount of the monthly deduction on the Pension Payment Order. The insured person, however, will be personally responsible for entering the correct amount to be deducted in his pension bill; and if he fails to do this on any occasion, it will be open to him to pay the amount into the Post Office.

246. A detailed list of the subscriptions realised in cash on behalf of each fund (and in Madras of all subscriptions whether realised in cash or by deduction from pay bills) showing the date and amount of each receipt and the name of the person on whose behalf it is paid in, will be submitted by the Treasury Officer with the cash account. This list will be a copy of a register maintained in the treasury.

NOTE.—Except in the case of the Bengal Uncovenanted Service Family Pension Fund and the Bombay Family Pension Fund of Government Servants, an important difference with regard to interest is made between subscriptions paid by deduction from pay-bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month. In the certified list of subscriptions, therefore, in Madras, care must be taken to show the two classes in separate money columns, and also to separate the two amounts in crediting the receipt (in the account current with Bengal or Central Revenues as the case may be) for final adjustment to credit of the fund account.

Provident Funds.

247. (*a*) The rules for the General Provident Fund are given in the separate pamphlet issued by the Government of India in the Finance Department.

(*b*) The following Provident Funds which were in existence prior to the opening of the General Provident Fund in 1909, have been closed to future entrants into Government service :—

(1) Police Officers' Provident Fund.

(2) Forest Officers' Provident Fund.

(3) Civil Veterinary Department Officers' Provident Fund.

(4) *Deleted.*

(5) Financial Department Officers' Provident Fund.

(6) Opium Department Officers' Provident Fund.

(7) Civil Engineers' Provident Fund.

Indian Civil Service Family Pension Rules.

248. Subscriptions should be recovered from all European and Anglo-Indian members of the Indian Civil Service and also from other members of that service who—

(*a*) were appointed to the service between the 1st August 1914 and the 4th January 1923, or

(*b*) were appointed in the years 1912 and 1913 and have been admitted as subscribers.

249. *Deleted.*

250. Donations and disparity fines are payable on marriage; these vary according to age and will be advised by the Accountant General, Central Revenues, on receipt of the intimation of the subscriber's marriage. Donations and disparity fines may be paid in one sum, or in 12 equal monthly instalments. If paid in instalments interest on the unpaid portion will be levied at the rate of 5½ per cent. per annum. The balance of any contribution due at an officer's death will be recovered rateably, without further interest, from the pensions of his widow and orphans in four quarterly instalments.

NOTE.—The Government of India has ruled that a subscriber may pay his donation in fewer instalments than 12 and may also pay a number of instalments together, before they are due. In such cases interest is calculated only on the unpaid balances due.

251. Donations and disparity fines become due from the date of marriage. Interest at the rate of 5½ per cent. per annum is charged on sums which have not been paid within one month from the date on which they become due.

Superior Service (India) Family Pension Fund.

251-A. The conditions of personal eligibility to join the fund will be found in rules 6 and 18 of the Fund Rules. The subscription payable will be communicated by the Accountant General, Central Revenues, who is the account officer of the fund in India, any alteration in the rates also being advised by him.

Bombay Family Pension Fund of Government Servants.

252. The following classes of persons not being members of the Army, and not being subscribers to the Bengal Uncovenanted Service Family Pension Fund or the Bengal and Madras Service Family Pension Fund may become subscribers :—

(*i*) All Non-European members of the Covenanted Indian Civil Service, who are not subscribers to the Indian Civil Service Family Pension Scheme;

(*ii*) All persons in the Uncovenanted service of Government employed within the Bombay Presidency, whose service qualifies for pension from Government ;

(*iii*) Persons originally of classes (*i*) and (*ii*) receiving pension from Government ;

(*iv*) Persons employed in Departments under the control of the Central Government whose service qualifies for pension from Government and whose employment is not restricted to any particular province, but who are liable to serve in any part of India ;

(*v*) Persons employed in Local Fund Offices within the Bombay Presidency, whose service qualifies for pension from the General Revenues.

253. New subscribers are admitted subject to the sanction of the Accountant General, Bombay, and a copy of such sanction is, when accorded, forwarded to the Audit Officer concerned, who will communicate it to the Treasury Officer, or other disbursing officer who is to receive the subscriptions. Subscriptions may, however, pending the receipt of such sanction, be received from any person who is not manifestly excluded from subscribing by the terms of Article 252. If the sanction is not received within three months from the commencement of the subscription, a report should be made by the Treasury Officer to the Audit Officer, who will send it on to the Accountant General, Bombay, if necessary.

General Family Pension Fund, Hindu Family Annuity Fund and Bengal Christian Family Pension Fund.

254. It must be distinctly understood that Government exercises no supervision over the management of these funds and is in no way responsible for their solvency.

***National Health Insurance Contributions.**

255. The National Health Insurance contribution of 3*d.* per week per man is payable by the Indian Government on behalf of all British soldiers employed in India and an annual payment is made by the India Office at 13*s.* per head, on the basis of the average monthly strength of British soldiers in India. The total amount paid by the India Office is charged in the Home accounts to Military services. The contribution in respect of soldiers employed extra regimentally in departments other than the Military Department are credited in India to the Military Department as described in the following Articles.

NOTE.—The term "British soldiers" includes warrant and non-commissioned officers and men employed extra regimentally in Civil or Military Department in India.

256. The officer who draws the pay of a British soldier employed extra regimentally should attach a statement to the pay bill showing the name of the contributor, the period for which the contribution should be adjusted, and the amount of the contribution.

*The general rules of this chapter do not apply to these contributions.

257. The amount of contribution should be calculated as follows :—

3*d.* multiplied by the number of Mondays in each month. When pay is drawn for any portion of a week (commencing Monday) the contribution is to be adjusted in full. No contribution is adjustable for any week (commencing Monday) for which no pay is drawn.

258. The Account Officer concerned will adjust the contributions for the month to the credit of the nearest Controller of Military Accounts by debit to the department in which the soldier is employed. Sterling amounts of the contribution will be converted into Indian Currency at the rate of 1*s.* 6*d.* the rupee.

Unemployment Insurance Stamps.

259. A stock of these stamps is maintained for sale to Masters of Vessels at—

(1) the local depôts at Madras, Malabar, Tanjore, South Arcot, East Godavari, Vizagapatam, Calcutta, Rangoon, Karachi and Aden ;

(2) the branch depôt at Tuticorin ; and

(3) the Shipping Master's office in Bombay.

Widows', Orphans' and Old Age Pensions Contributions.

259-A. The provisions of the Widows', Orphans' and Old Age Contributory Pensions Act, 1925, are applicable to all British soldiers serving in India, either employed regimentally or on the Indian Unattached List or who are employed extra regimentally in Civil Departments. Under this Act, which came into force from the 4th January 1926, the normal contribution payable in respect of each soldier is 9*d.* a week of which sum the soldier is required to pay 4½*d.* a week.

259-B. In India, the soldier's share of the contribution is recovered from him as a stoppage from his pay. Recoveries at the rate of Re. 1-4-0 and Re. 1-3-0 will be made alternately from the pay of all British soldiers in India, except for any month in which soldiers are transferred out of India, when recoveries will be made weekly at the rate of 4½ annas up to and including the last Monday before embarkation. Recoveries of contributions for the voyage periods of soldiers proceeding to the Indian establishment will be effected by the authorities in India with effect from the first Monday after the date to which the soldier has been last paid in the United Kingdom. In cases where weekly recoveries are involved, the total amount to be recovered should be rounded off to the anna next above.

These recoveries will be made for complete weeks only (*i.e.*, for each Monday for which pay is drawn) and be credited finally in India to Indian revenues, the charge due to the Ministry of Health under the operation of the above Act being paid by the India Office on the basis of the average strengths of British soldiers in India and charged in the Home accounts to Military services.

NOTE 1.—Recoveries will be effected from the 4th January 1926, the amount recoverable for the month of January 1926 being Re. 1-2-0 only.

NOTE 2.—The extent to which and the conditions under which the War Department accepts liability for a part of the contribution in respect of men of the Army Reserve, Supplementary Reserve and Territorial Army during training are laid down in paragraph 4 of Appendix to Army Instruction (India), No. A.—6, dated the 26th January 1926.

NOTE 3.—For the purpose of recovery of contributions at the weekly rate in the case of soldiers transferred out of India, a week shall be taken to begin on Monday and to end on Sunday, recovery being made at the weekly rate from the first Monday of the month of transfer.

259-C. The officer who draws the pay of a British soldier employed extra regimentally should attach a statement to the pay bill showing the name of the contributor, the period for which the contribution has been recovered and the amount of the contribution.

NOTE.—All last pay certificates issued on transfer of soldiers should show the month or week up to and for which the contribution has been recovered.

259-D. The Account Officer concerned will adjust the contributions for the month to the credit of the nearest Controller of Military Accounts by debit to the department in which the soldier is employed.

Voluntary Insurance under the National Health Insurance and Widows', Orphans' and Old Age Contributory Pensions Acts.

259-DD. Men of the Subordinate and Mechanic class recruited from the United Kingdom for service in India, who are already voluntary contributors or who are eligible for voluntary insurance, may, during their service in India, remain voluntary contributors either for pension only throughout the period of such service, or for the benefits under the combined National Health and Pensions Acts for a period not exceeding six years and thereafter for pensions only. The normal rates of voluntary contribution payable to the Ministry of Health in England are 18*d.* a week under the combined National Health Insurance and Contributory Pension Scheme and 9*d.* a week under the Contributory Pension Scheme only. These payments are made to the Ministry of Health in England twice a year.

Government bears half the cost of the combined contribution under the National Health Insurance and Contributory Pension Scheme for the first five years of service and thereafter, half the contribution under the contributory Pension Scheme only. The other half of the contributions, in both cases, is borne by the contributor himself.

NOTE 1.—The scheme mentioned above is applicable to persons recruited on or after 7th August 1930 but the pension side of the Scheme does not apply to female employees who are permitted to become voluntary contributors under the combined Acts for the initial period of service only on the same terms as for men.

NOTE 2.—In the case of an appointee who has been engaged for service in India for a definite period of less than five years with a prospect of being appointed to the permanent service at the end of such period, his or her claim to benefit under the National Health Insurance Act would not be admissible after that period has expired and contributions under the Combined National Health Insurance and Contributory Pensions Scheme should cease on confirmation in such service. Where, however, circumstances arise which render permanent retention impracticable and it is decided to extend the agreement for a further definite period, the employee will be entitled under the Acts to continue to contribute on the condition that contributions for Health Insurance are only payable during such definite extension if the effect thereof is that the employees' absence from Great Britain or Northern Ireland will not exceed six years from the date of his or her entry into the service under the original agreement.

CHAPTER 15-A.—MISCELLANEOUS SUBJECTS.

Basses and Minicoy Light Dues . 259-E.
Bahamas and Leeward Islands Light Dues . . . . 259-G(1)
Deceased, Distressed and Discharged seamen . . . 259-H.
General rules and principles relating to contracts, etc. . . . 259-I.
Payments for articles ordered direct from the United Kingdom . . . 259-J.

Basses and Minicoy Light Dues.

259-E. These dues when paid or collected in India are converted into Indian currency at the official rate of exchange notified from time to time by the Secretary of State for the adjustment of transactions between the Indian and the Imperial Exchequers. A table showing the amount leviable in Indian currency will be supplied to each collector by the Board of Trade. Commission at seven-and-a-half per cent. on the realisations is credited to Customs and the balance to the account current with the Secretary of State. When a refund of these dues is made the collectors of the dues should show them in their statements of collections periodically sent to England, but, except with special authority of the Board of Trade, repayments are not to be made without the production of the original receipts. One receipt for both dues in Form B. B. M. I. should be issued for each ship for the same voyage, and one entry without distinguishing the Basses from the Minicoy dues should be made in the prescribed account form (Schedule 45). These dues are now for the most part collected in England.

1. The Minicoy dues should not be shown separately from the Basses dues, but in one sum both in the counterfoil and in the account.

2. All refunds of Light dues should be adjusted at the official rate of exchange at the time the refunds are made.

259-F. The receipt Form (B. B. M. I.) required in each province should be obtained direct from the Finance Department of the Board of Trade by the Collectors of Customs of the major ports and all other forms from the Superintendent, Board of Trade Stores. The Collectors of Customs of the minor ports in each province should obtain their requirements through the Collector of Customs of the major port concerned.

NOTE.—The Secretary to the Government of Bihar and Orissa in the Revenue Department acts for this purpose as a Collector of Customs of a major port for minor ports in Bihar and Orissa.

259-G. The following rules respecting Light Dues Forms should be observed by the officers who collect those dues in India :—

1. The stock of Light Dues Receipt forms to be retained at each port or outport should not exceed the number required for issue during a period of eighteen months ; but when one book of 25 forms is more than sufficient for that period, two such books should form the maximum stock to be retained.

2. The Collectors of Customs of the major ports should forward, with each indent for forms, a statement showing the number of forms

lying in stock at the different ports. They should also state the serial numbers of Forms B. B. M. I. issued from time to time to Collectors of Customs at the minor ports in the quarterly accounts in respect of these Light dues submitted to the India Office through the Accountant General.

3. Forms should be issued consecutively according to the printed numbers, the lower numbers being issued first, and not more than one book of 25 forms should be in use at the same time, if this can be avoided. Forms of an earlier series should, however, be used before those of a later.

4. Great care should be exercised in the preservation of these forms and any forms cancelled or defaced should, together with the corresponding counter-parts, be attached to the accounts for transmission to the Board of Trade. The numbers of any forms, lost or destroyed, should be stated with an explanation, on the accounts. The numbers of the unused Light Dues Receipt forms on hand should be quoted by Collectors and Sub-Collectors on each of their accounts for transmission to the Board of Trade.

5. When Basses Light dues are repaid the original receipts should be retained and attached to the corresponding repayment receipts for transmission with the accounts to the Board of Trade.

Bahamas and Leeward Islands Light dues.

259-G. (1) These dues have been imposed by the Order in Council of His Majesty, dated the 17th December 1931, and are levied on, and collected from, all vessels visiting Ports in British India which pass and derive benefits from these Lights in accordance with special instructions from the Board of Trade. The usual commission of 7½ *per cent.* on the amount of the dues collected is credited to ' Customs '. The procedure laid down in Articles 259-E to 259-G for the collection, accounting and supply of forms for the Basses and Minicoy Light dues applies *mutatis mutandis* in respect of these dues also. The forms used for record of the receipts, refunds and accounting of these dues are the same as those used in the case of the Basses and Minicoy dues.

Deceased, Distressed and Discharged Seamen.

259-H. The following rules have been laid down for the guidance of Naval officers, for accounting for the receipts from estates of deceased, and the expenditure on relief of, distressed seamen.

1. These rules are prepared at the request of the Board of Trade.

2. Shipping Masters, Master Attendants or other officers charged with the duty of collecting the wages and effects of deceased seamen and of administering relief to seamen found in distress, should keep a separate cash account of all such transactions in Form 31-A which is the same as Form C. C. 18.

3. They should also keep all the subsidiary accounts in the form described by the Board of Trade's " Instructions to Officers in British Dominions, Colonies and Possessions ", and draw out their vouchers as therein directed.

4. It may be understood that all receipts and charges must be passed through the District Treasury account daily, in full, any balance in hand being remitted to the Treasury.

5. Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid, which bills should be countersigned before payment by such responsible officer as the local Government may appoint.

NOTE.—As there is no officer in Rangoon, Madras, Karachi, Aden and Chittagong to whom the work of countersigning the Shipping Master's bills for expenditure on account of relief of distressed seamen can suitably be entrusted, the Government of India have agreed to dispense with the requirements of countersignature in respect of such bills.

6. Immediately on the expiration of every month an account in triplicate (in Form 31-A) of the month's transactions should be made out, the original being forwarded direct to the Board of Trade (with all vouchers), the duplicate to the India Office, and the triplicate to the Accountant General.

7. Sterling wages due to seamen left behind in India are payable in Indian currency at the rate of exchange laid down in paragraph 77 of the Board of Trade's "Instructions to Officers in British Dominions, Colonies and Possessions" (1927 edition) which is reproduced below :—

"77. *Payment in foreign money.*—When wages are paid in any other currency than that stated in the Agreement, payment should be made at the rate of exchange for the time being current at the place where the payment is made (section 139 of the Merchant Shipping Act, 1894). The Board of Trade are advised that under this section when a seaman is paid in foreign money he should receive the equivalent in currency of the amount to which he would be entitled if paid in sterling, the calculation being based upon the recognised rate of exchange ruling at the port, and that if no single rate obtains but two rates are quoted, one for buying cheques and the other for selling cheques, the buying rate should be taken. Any stipulation in the Agreement to the effect that money advanced to seamen in foreign currency shall be computed at certain specified rates of exchange is invalid."

The above rule has, however, no bearing on the adjustment between the Indian and Imperial Governments, as the amounts actually received or paid in Rupees will, in the Account rendered (in Form C. C. 18), to the Board of Trade, be converted at the official rate of exchange, the Board having agreed to deal with any loss or gain due to the difference between the market and the official rates. The market rate used in the conversion of the original balance of wages due to the seamen shall be noted on the conveyance order when the seaman is being repatriated.

8. *Wages of discharged seamen.*—The wages of all seamen serving in British ships who are left behind in India on account of sickness or imprisonment are (if the ship is of other than Indian Registry) required to be paid by the master of the ship to the seamen themselves (*vide* Section 38 of the Merchant Shipping Act, 1906, read with Part II of the Act of 1894). Where, however, a seaman is left in charge of a Shipping Master and has consented, by signing the agreement on Form C. C. 6 to his wages being deposited with the Shipping Master, the Board of Trade require that the wages so paid over shall be remitted to them or at any rate credited to them in the month in which they were received by the

Shipping Master. When advances are made to the seaman in hospital or when the wages are paid over to the seaman on his discharge from hospital or prison, they should be debited to the Board of Trade in the account for the month in which the payment is made. This procedure need, however, be applied only in the case of seamen other than natives of India.

9. *Wages and effects of deceased seamen.*—The wages and effects of deceased seamen, members of crews of all United Kingdom registered ships, and of all British ships of other than United Kingdom or Indian registry (*a*) where the final port of destination is in the United Kingdom and (*b*) when they are engaged in trading between the United Kingdom and Indian ports, shall be remitted and accounted for as the Board of Trade require (*see* sections 169—173 of the Merchant Shipping Act, 1894, as extended by section 29 of the Merchant Shipping Act, 1906). The Board's regulations require that in the case of deceased seamen (other than Indians) the accounts should be transmitted monthly to them. In the case of deceased lascars, the Board are not concerned with the wages and effects in the hands of Shipping Masters in India and these will be dealt with under the orders of Government in accordance with the provisions of the Indian Merchant Shipping Act where such provisions apply.

10. Unclaimed wages and deposits of all Indian seamen should be dealt with finally in India as the Board of Trade are not concerned in the matter. As regards unclaimed wages and deposits of seamen (other than Indians) the procedure in rule 8 above should be followed.

11. Transactions referred to in Rules 8-10 above, in cases where the Board of Trade are not concerned with them, will be credited under the head " P. Deposits and Advances, etc.—Civil deposits " and credited to Government under the ordinary rule for lapsed deposits prescribed in Article 206. Separate extract registers of the deposits must be submitted to the Accountant General by the Shipping Masters.

12. Payments authorised to be made when the wages of lascars have been received by the Board of Trade should, however, be included in the accounts rendered by the Shipping Masters to the Board of Trade

General Rules and Principles relating to contracts, etc.

259-I. The Statutory Rules and Orders of the Secretary of State relating to contracts and agreements involving liabilities on the part of the State : the classes of deeds, contracts and other instruments authorised by the Governor General in Council to be executed by various authorities of the Civil Department : and the general principles which have been laid down by the Governor General in Council for the guidance of authorities who have to enter into contracts or agreements involving expenditure from Central Revenues : have been reproduced in Appendices 8-F, 8-G, and 8-H respectively.

Payments for Articles Ordered Direct from the United Kingdom.

259-J. Payments for articles obtained by a direct order from private firms and individuals in the United Kingdom can be made only through the High Commissioner for India [*vide* Rules 7 (*c*) (*ii*) of Appendix 4 and 13 (*h*) of Appendix 5]. The officer desiring such a payment should, as soon as all the formalities necessary in connection with the receipt, inspection and verification of articles have been completed, forward the firm's bills *in original* to his Accounts Officer for audit and payment. Particular care should be taken to ensure that no double payment is authorised in respect of the same claim.

The Accounts Officer when making remittances to the High Commissioner should endorse to the officers concerned in India a copy of his letter of authority, in Form S. Y.-289-D., to the Supplying firms. (*See* Article 321-A., Audit Code.)

Bills for stores ordered by officers in India direct from firms abroad on f. o. b. basis subject to inspection by the Director General, India Store Department, London, may, however, be paid by the High Commissioner. In such cases the purchasing officers may, if they consider it desirable, authorise the suppliers to submit their bills to the Director General, India Store Department, London, who will certify that the stores referred to therein have been inspected by him and despatched under his arrangement. After verification the Director General will pass them on to the High Commissioner for payment. Such payments are passed on to the Accounts Officers concerned through the Remittance Account supported by the suppliers' bills duly certified by the Director General, India Store Department, London.

NOTE 1.—Special care should be exercised by the Purchasing Officer in differentiating the articles purchased through the agency of the Director General of Stores, India Store Department, London, from those merely delivered to or shipped through his agency. In the former case payment cannot be made from India ; whereas in the latter case the procedure prescribed above should be observed.

NOTE 2.—The procedure laid down in this Article should be followed *mutatis mutandis* in the case of other payments, *e.g.*, those chargeable to the estimates for a work to be made direct to a party in the United Kingdom.

APPENDIX 1.

[SEE ART. 42 (*d*) AND (*e*).]

Form of Bond of Indemnity for drawing pay, pensions, annuities, etc.

THIS INDENTURE made the day of one thousand nine hundred and Between

(1)

(2)

(3)

carrying on business in partnership under the style or firm of or....., incorporated under the.....Companies Act and having their registered office at.....(hereinafter referred to as the firm/company which expression shall where the context admits be deemed to include their executors and administrators or representatives and their successors in business under the same or any other style or name) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the Secretaly of State) of the other part

WHEREAS the firm/company have been in the habit of receiving on account of their customers pay pensions annuities allowances or other payments from funds administered by or on behalf of the Secretary of State from the various officials whose duty it is to disburse such payments the Accountant General of..... upon the production at the time of such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive and, in the case of a pensioner, also of a certificate of non-employment as prescribed in the Civil Service Regulations

AND WHEREAS in order to save time and expense in obtaining payment of such sums the Secretary of State has agreed to allow such payments to be from time to time made as they fall due without requiring the production of the said certificates save a certificate of non-employment as prescribed in the Civil Service Regulations signed by a representative of the firm/company upon being indemnified by the firm/company against any loss by reason of such payments as aforesaid on account of any officer who may at the date of such payment be deceased and upon the firm/company entering into such an agreement as is hereinafter contained which the firm/company has agreed to do

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the firm/company for themselves and their successors hereby covenant with the Secretary of State and his successors that

so long as the Secretary of State shall allow such payments as aforesaid to be made without requiring the producton of the certificates hereinbefore referred to subject nevertheless as hereinafter provided the firm/company will within seven days from the time when they shall have received notice of the death of any customer for the receipt of or on whose behalf the firm/company may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased officer and further that the firm/company will immediately after the expiration of the said period of seven days repay and refund to the Secretary of State so much of any money which may have been received from such disbursing official as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay pension annuity allowance or other payment as the case may be to which such deceased customer was entitled up to the date of his decease

AND ALSO that if and whenever any change in the constitution of the firm shall happen whether by the death or retirement of any member thereof or the introduction or accession of a new member or members thereof or otherwise howsoever the firm will on every such occasion within 7 days after the change shall have occurred give notice in writing to the Secretary of State of the same having happened with full particulars thereof including the full name or names of any new member or members so introduced as aforesaid and in every case where any such introduction has taken place will as soon as may be thereafter on being so required by the Secretary of State procure the new member or members introduced to enter into a fresh Bond in the same form as these presents either alone or jointly with all the original or remaining members of the firm

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the firm/company or the Secretary of State shall be entitled to determine the arrangement hereby made on giving to the other 14 days notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the firm/company under the covenants herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate or release the firm/company from their liability under the covenant herein contained in respect of any such payments as aforesaid made prior to that date PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the firm/company will as required by the Civil Service Regulations once in every year furnish to the Secretary of State or the official or officials responsible for the payment of such pensions a certificate by one of the persons prescribed by the said Regulations of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself AND FURTHER that nothing herein contained shall be deemed to preclude the Secretary of State or any of the said officials whose duty it is to make such payments as aforesaid from the Accountant General..... requiring the production of certificates in proof of the life of any particular

person or persons entitled to receive such payments as aforesaid if the Secretary of State or $\frac{\text{such official}}{\text{the Accountant General}}$ shall deem it necessary nor shall the $\frac{\text{firm's}}{\text{company's}}$ arrangement made by these presents be deemed to be thereby terminated. In witness whereof the said parties have hereunto set their respective hands and seals the day and year first above written.

N.B.—An incorporated firm executing the bond may delete the words in italics.

APPENDIX 2.

(See Art. 46.)

Extract from the rules regarding Income-tax Refunds.

1. All refunds will be granted on the special income-tax form of refund.

2. Each order for refund of income-tax contains the following certificates :—

(*i*) Certified that with reference to the assessment record of for the year No. a refund of Rs. is due to

(*ii*) Certified that the income-tax concerning which this refund is given has been credited in the treasury.

(*iii*) Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

* * * * * * *

The whole onus of granting a refund is on the Income-tax Officer alone and it will be a part of the duties of inspecting officers, and not of the Accounts Department, to see that the rules have been properly observed.

3. Each order of refund will be numbered serially and will be stamped with the stamp of the office of issue. The month of the date of issue will be written and not indicated by a figure.

4. The books of refund vouchers will remain in the personal custody of the income-tax officer who will intimate to the treasury officer, sub-treasury officer or to the Branch of the Imperial Bank of India, as the case may be, the book which he is using. In the case of special circles dealing with salary cases the number of the book brought into use will be notified to the Accountant General, who will publish it in the *Gazette*. Income-tax Officers will maintain separate refund order books for each treasury or sub-treasury.

* * * * * * *

7. A refund voucher will ordinarily be made payable only within the circle in which it is issued, the place of payment being the sub-treasury or the treasury of the district, unless there is a Branch of the Imperial Bank of India in the district doing Government business, in which case the voucher will be made payable there. But, if for particular reasons, the voucher has to be sent to another district the sub-treasury officer, treasury officer of the district or the Agent of the Imperial Bank where the voucher is made payable will be informed by the Income-tax Officer. In the case of special circles dealing with salary cases the voucher can be cashed in any sub-treasury, treasury or Branch of the Imperial Bank which falls within the area of the circle.

8. The encashment of refund vouchers issued as payable in a district within an income-tax circle will be verified by treasury officers at fixed intervals of not more than one month as may be arranged with Income-tax Officers. Where a voucher is issued as payable in a district other than that comprised in the circle the fact of payment will be notified to the Income-tax Officer by the treasury officer.

9. Where a refund is paid by money order the Income-tax Officer will show the amount found to be due for refund in the first certificate of the voucher, but will pass for payment a sum representing the amount due for refund *plus* the amount of money order commission. For instance, if the refund were for a sum of Rs. 25, the entry in item 4 of the refund voucher would be "Passed for payment of Rs. 25 annas four (Rs. 25-4-0), that is, Rs. 25 as above *plus* Re. 0-4-0 money order commission". The voucher will be sent to the treasury officer with the money order form filled up and with a request for the issue of a money order in the ordinary course. The appropriate details will be entered in the counterfoil of the refund voucher. The sum passed for payment will be shown by the treasury officer under the head "refunds", in the treasury accounts. The money order receipt issued by the Post Office will be forwarded by the treasury officer to the Income-tax Officer who will attach it to the counterfoil of the refund voucher.

10. If a refund under section 48 or 49 of the Indian Income-tax Act is due to an assessee who is not resident in India, it will be remitted to him direct by a bank draft or money order at his cost unless he appoints an agent to receive payment in India.

11. When a duplicate voucher is asked for because the period of the original voucher has expired the original should be cancelled by the Income-tax Officer and attached to its counterfoil. A new voucher will then be issued, necessary cross references being entered in the counterfoils of both vouchers.

12. When a duplicate voucher is asked for on the ground that the original has been lost, the duplicate will not be issued until the period of the original voucher has expired and until the Income-tax Officer has satisfied himself that it has not been cashed and has stopped payment of it at the treasury on which it was issued.

13. In the special salary circles, when a refund is due to a person in receipt of salary which is being taxed at the source, the Income-tax Officer may, if convenient to the assessee, *e.g.*, in the case of railway servants in receipt of small pay who have no banking account, grant the refund, by authorising short payments of the tax due on the next salary or pay bill or bills. Where this procedure is adopted the fact of the deduction should be noted in the monthly invoice of income-tax deductions.

APPENDIX 4.

Rules for the supply of Articles required for the Public Service.

PREAMBLE.

The policy of the Government of India is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency, and the following rules, which are applicable to the purchase of stores (other than printing and stationery stores) for the Government of India and for provinces other than Governors' provinces are prescribed in accordance with this policy. These rules supersede all previous orders on the subject.

In order to give effect to the above policy preference in making purchases will be given in the following order :—

Firstly, to articles which are produced in India in the form of raw materials, or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose ;

Secondly, to articles wholly or partially manufactured in India from imported materials provided that the quality is sufficiently good for the purpose ;

Thirdly, to articles of foreign manufacture held in stock in India, provided that they are of suitable type and requisite quality ;

Fourthly, to articles manufactured abroad which need to be specially imported.

Departments of the Government of India, or officers specially authorised in this behalf, may, when they are satisfied that such a measure is justified, allow a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part.

Rule 1.—Save as provided in Rules 7 and 8, all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

Rule 2.—Tenders shall be invited in India, and abroad also when considered desirable, for the supply of all articles which are purchased under rules 1 to 4, unless the value of the order to be placed is small or sufficient reasons to be recorded exist which indicate that it is not in the public interest to call for tenders. No tender which fails to comply with the condition as to delivery and payment prescribed in Rule 1 shall be accepted.

Rule 3.—All articles, whether manufactured in India or abroad, shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the suppliers' premises.

Rule 4.—Important plant, machinery and iron and steel work shall be obtained only from firms approved by the Chief Controller of Stores, Indian Stores Department, and specified in the lists issued by him from time to time.

Rule 5.—In the case of important construction works let out on contract, articles required for the construction of such works may be supplied by the contracting firm provided that when specifications and/or tests have been prescribed

for such articles they shall conform to such specifications and/or shall satisfy such tests.

Rule 6.—Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another.

Rule 7.—The articles enumerated in Annexure A, or any other articles of a special or unusual character, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained without reference to those rules subject to the following conditions :—

(*a*) Where the value of the purchase exceeds Rs. 5,000 the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with the preceding rules.

(*b*) The purchasing officer may at his discretion either obtain the article that he requires by indent on the India Store Department, London, or purchase it direct from manufacturers or dealers abroad. Where resort is had to direct purchase from manufacturers or dealers abroad, tenders shall, whenever practicable, be first obtained.

(*c*) When articles are purchased abroad under this rule through the agency of the India Store Department, London, payment shall be made by that Department. In other cases payment shall be made

(*i*) in countries other than Great Britain and Northern Ireland, direct to the suppliers by the purchasing officer ;

(*ii*) in Great Britain and Northern Ireland, through the High Commissioner for India.

Rule 8.—Lethal weapons, munitions of war, technical apparatus and equipment, and any other stores required by the Naval, Military or Air Forces of the Crown in India for which drawings, patterns, specifications or designs have been issued, prescribed or announced by the Admiralty, War Office, Air Ministry, Government of India, or Commander-in-Chief in India, shall be obtained by indent on the India Store Department, London, unless they are available in India in accordance with the prescribed drawing, pattern, specification or design. Any departure from this rule requires sanction of the Government of India, and whenever an expenditure exceeding Rs. 20,000 is incurred in any individual case to which such sanction has been accorded it shall be reported to the Secretary of State for India in Council.

ANNEXURE A (*See* RULE 7).

(*i*) Seeds.

(*ii*) Cinchona Bark.

(*iii*) Articles for experimental purposes.

(*iv*) China, glass, cutlery, plate, crockery and perishable fabrics, including linen for residences which are furnished by Government.

(*v*) Copper, zinc and other non-ferrous metal produced in Australia or America.

(*vi*) Timber produced in Australia or North America.

(*vii*) Such articles as the Superintendents of Vaccine Depots may require for the preparation of vaccine lymph.

(*viii*) Chemicals and scientific instruments.

(*ix*) Preserved and tinned foodstuffs.

(*x*) Articles required for Viceregal residences.

NOTE.—Subsidiary instructions for the guidance of officers who are required to make purchases of stores under the provisions of the above Rules are contained in the pamphlet issued by the Government of India, Department of Industries and Labour, under their Office Memorandum No. S.-217, dated the 17th September 1931, as amended from time to time.

APPENDIX 4-A.

(*See* RULE 21, APPENDIX 5.)

Rules for the supply of Stationery and Printing Stores for the Public Service.

PREAMBLE.

It is the policy of the Government of India to make their purchases of stationery and printing stores for the public service in such a way as to encourage the industries of the country, so far as is consistent with economy and efficiency. In pursuance of this policy the following rules have been prescribed for the supply of such stores ; they supersede all previous orders regarding the purchase of stationery and printing stores which are not explicitly continued. They are applicable to the Government of India and to provinces other than Governors' Provinces.

N.B.—The term stationery and printing stores includes all stationery stores, office appliances, printing stores, plant and machinery as set forth in the Appendix.

Rule 1.—Articles manufactured in India from Indian materials.

All articles which are produced in India in the form of raw material, or are manufactured in India from materials produced in India should, in preference to articles not manufactured in India or wholly or partly manufactured in India from imported materials, be purchased locally, provided that the quality is sufficiently good for the purpose, and the price reasonable.

NOTE.—Although a strict comparison of prices is not enjoined by this rule, it is essential in the interests of economy that the purchasing officer should take into consideration, so far as may be possible, the price at which articles of similar quality not manufactured or produced in India can be purchased at the time.

Rule 2.—Articles manufactured in India from imported materials.

Articles wholly or partly manufactured in India from imported materials should also be purchased in India in preference to articles not manufactured in India, provided that the quality is sufficiently good and the price not unfavourable.

Rule 3.—Articles which are not manufactured in India.

Articles which are not manufactured in India should be obtained by indent upon the India Store Department, London, except in the following cases :—

(*a*) When the articles are already in India at the time of order or are already on their way out, and their price and quality are not unfavourable as compared with those at which similar articles could be obtained through the India Store Department, London, and the cost of the supply does not exceed the limits prescribed in Rule 11. When the total value of the articles is trifling it is generally desirable to purchase them locally.

(*b*) Plant, machinery and component parts thereof, required for the purpose of a printing press or stationery office, and all office machinery and appliances may be purchased from branches established in India of manufacturing firms, borne on the list of the Controller of Printing and Stationery, India, provided that the following conditions are observed :—

(*i*) that the purchase is made by the Controller of Printing and Stationery, India, or in the case of printing stores required for the Survey of India, by the Surveyor General of India,

(*ii*) that the plant, machinery and appliances are of standard patterns such as are ordinarily manufactured by the firm, and have actually been so manufactured,

(*iii*) that the branch firm entertains an expert staff capable, when so required, of erecting and repairing the plant, machinery or appliances, which it supplies,

(*iv*) that the actual price of the articles (exclusive of any expenditure representing cost of erection) is as low as that at which articles of the same make can be supplied by the India Store Department, London,

(*v*) that, when test or inspection of the plant, machinery or appliances during manufacture or before shipment is necessary or desirable, arrangements should be made for such test and inspection to be carried out by the India Store Department, London.

(*c*) Other articles not manufactured in Europe, provided that—

(*i*) the purchase is made by the Controller of Printing and Stationery, India, or the Surveyor General of India,

(*ii*) the contract is made subject to inspection and approval at the time of delivery in India.

NOTE 1.—It should be clearly understood by indenting officers that this rule is subject to the preference which should be given under Rules 1 and 2 to articles of Indian manufacture.

NOTE 2.—Application for inclusion in the list mentioned in rule 3 (*b*) should be made to the Controller of Printing and Stationery, India, direct by the firm with a full statement of the reasons, which in its opinion justify such inclusion.

NOTE 3.—Branches [rule 3 (*b*)] may be held to cover approved technical agents of manufacturers who do not merely act as selling agents but are also in a position to render the same kind of technical assistance in India as actual branches of the firms.

Rule 4.—Articles requiring close comparison of quality and price.

In the case of the following articles manufactured in and outside India, in which a very close comparison of quality and price is essential, purchases should be made, subject to the limits prescribed in rule 11, either in India or by the India Store Department, London :—

(*a*) Paper of all descriptions (including envelopes but excluding ferro-prussiate, carbon, stencil and litho-transfer paper).

(*b*) Pencils, penholders and pen-nibs.

(*c*) Ink and ink-powder.

(*d*) Sealing wax.

(*e*) Such other articles as may from time to time be prescribed by the Government of India.

In these cases simultaneous tenders will be invited in India and London and samples should ordinarily be obtained from manufacturers and importing firms in India and from the India Store Department, London, for the purpose of test and comparison in India. Indents will be sent to the India Store Department, London, only in the case of accepted samples received from that Department.

Rule 5.—Articles which should be purchased in India.

The following articles, whether manufactured or produced in India or not, should be purchased in India provided that they comply with the current specifications, are of the requisite quality, and can be obtained at a not unfavourable price :—

(*a*) Those of a perishable nature (including ferro-gallic linen, ferro-prussiate paper, typewriter and similar ribbons, stencil paper and carbon paper).

(*b*) Block tin, antimony and pig lead.

(*c*) Printing and duplicating inks.

(*d*) Accessories for typewriters and other office machines.

(*e*) Cheap articles of common use required in small quantities only.

(*f*) Such other classes of articles, that can be obtained more economically in the local market or that cannot conveniently be purchased through the agency of the India Store Department, London, as may from time to time be prescribed by the Government of India.

Rule 6.—Special purchases in India.

In cases of emergency, or when inconvenience to the public service would be caused by waiting to obtain an article from England through the India Store Department, London, or when, owing to the greater promptitude of supply, an economy can be effected by purchasing in India articles which, under the foregoing rules, should be obtained through that Department, the purchase may be made in India, subject to the limits prescribed in Rule 11, provided that the articles are in India at the time of order or are already on their way out. In such cases, if the value of the articles exceeds Rs. 1,500, the sanctioning officer should place on record the reasons which make the local purchase desirable. This record shall be available for the inspection of the Audit Officer or the supervising officer, when required.

Rule 7.—Inter-departmental purchases.

Nothing in the rules is to be deemed to prohibit the purchase of stationery or printing stores by one Department or Railway from another.

Rule 8.—Method of obtaining articles not purchased in India.

Subject to the exceptions in rules 3 (*c*) and 4 all articles which under the foregoing rules are not to be bought in India should ordinarily be obtained by indent on the India Store Department, London, through the Controller of Printing and Stationery, India, except in the case of printing machinery required by the Surveyor General of India, who will indent direct on the India Store Department, London.

Rule 9.—Method of comparing prices.

In all cases in which the selection of source of supply depends upon comparison of prices the procedure to be adopted for such a comparison is as follows :—

(*i*) A reference should be made to Home prices as ascertained from time to time by the Controller of Printing and Stationery, India, from the India Store Department, London, or otherwise, and freight should be added at the current rates paid by the India Store Department, London, together with such charges for interest, insurance and freight

brokerage as may be declared from time to time by the Chief Controller of Stores.

(*ii*) In cases of important contracts, the prices ruling in the English market should be ascertained by telegraphic reference to the India Store Department, London.

(*iii*) In cases where the necessary information as to Home prices is not available the purchase in India shall be subject to the condition that the price is reasonable.

(*iv*) In order to arrive at the market value at an Indian port of the article imported from abroad the following charges shall be included :—

(*a*) Landing, wharfage and port charges.

(*b*) Customs duty as shown in the tariff to be applicable to be calculated either on its cost *plus* the additional charges mentioned in the earlier part of this rule or on the value shown in the tariff schedule, as the case may be.

(*v*) The cost of carriage to site from port or place of manufacture, as the case may be, shall be taken into account.

Rule 10.—Tests.

Any articles purchased in India which should be tested are liable to the specifications laid down from time to time by the Controller of Printing and Stationery, India, and should be required to pass the tests prescribed for such articles.

Rule 11.—Financial limits on powers of officers to make purchases in India.

In the case of all purchases made in India under these rules :—

(*a*) The Controller of Printing and Stationery, India, exercises full powers.

(*b*) Departments of the Government of India, minor local Governments, Heads of Departments other than the Controller of Printing and Stationery, India, * * * * * can purchase articles under these rules or delegate to officers subordinate to them powers to purchase articles under these rules up to Rs. 20 in each case subject to a maximum limi tof Rs. 250 per annum :

Provided that, except in the case of minor local Governments, these powers shall not be delegated without the sanction of and subject to such additional restrictions as may be imposed by the Government of India :

Provided further that, with respect to the purchase of printing stores required for the Survey of India only, the Surveyor General of India shall exercise full powers.

(*c*) * * * * * * * * *

(*d*) Officers in charge of Government Printing presses can purchase any one article or any number of similar articles, purchased at one time, included in the list of printing stores, up to Rs. 250, or with the sanction of the Controller of Printing and Stationery, India, up to Rs. 1,000 in each case.

(*e*) The Deputy Controller of Stationery, Calcutta, is authorised to purchase stationery and printing stores locally to meet urgent demands up to a

limit of Rs. 10,000 in each case, but must make a report to the Controller of Printing and Stationery if the value exceeds Rs. 250.

NOTE 1.—These powers are subject to the rules of the budget system, and to such limitations as may be imposed by the Government of India regarding the power to enter into contracts.

NOTE 2.—The Government of India are authorised to modify the powers and monetary limits prescribed in this rule at their discretion.

NOTE 3.—The powers given to certain military officers, entered in Appendix B of the Government of India Stationery rules, to make direct purchases, are not affected by this rule.

Rule 12.—Powers of the Master, Security Printing.

The Master, Security Printing, India, is authorised to exercise in respect of the specification and purchase of paper, machinery, appliances and printing stores, other than those intended for office use, required in connection with security printing, the powers conferred on the Controller of Printing and Stationery by rules 3 (*b*) (*i*), 3 (*c*) (*i*), 8, 10 and 11 (*a*).

Rule 13.—Power to sanction departures from the rules.

The Government of India have power to sanction departures from the rules in cases in which departure is in the public interest (subject to a report to the Secretary of State if the expenditure exceeds Rs. 50,000). Application for sanction in such cases should be made to the Government of India in the Department of Industries and Labour.

APPENDIX 4-A.

ANNEXURE.

A.—Stationery Stores.

Paper of all kinds, including printing, writing, drawing, blotting, cartridge, duplicating, typewriting, tracing, tissue, lithographic, packing, sectional, ferro-prussiate, carbon, oiled, waxed, stencil, lithotransfer.

Boards, card, mill, paste, pulp or straw.

Parchment and vellum (imitation or real).

Binding materials, leather, imitation leather, cloth, buckram, gold leaf, needles, thread (linen, cotton or wire).

Writing and drawing materials, including pencils, pens, pen-nibs, fountain and stylo pens, reeds, quills, ink, ink-powders, slate pencils, crayons, chalks, erasers (steel or rubber), ink stands, ink-pots, rulers, paint brushes, water colours, colour boxes, saucers for colours, slabs, ruling paste, tracing cloth, ferro-gallic linen.

Envelopes of all descriptions.

Miscellaneous.—Books (blank, note, reporters, etc.), pads (writing or blotting), tags, tape, twine, straps, sealing wax, glue, gum, paste, pins, pin-cushions, paper fasteners, paper cutters.

Packing cases and other packing materials (for Stationery Offices and Printing Presses only).

B.—Office Machinery and Appliances.

Typewriters and accessories, including ribbons.

Duplicators (flat and rotary) and office printing machines.

Calculating Machines.

Addressographs, protectographs and similar machines.

Numbering and dating machines.

Miscellaneous office requisites :—*e.g.*, letter-scales, punching and stapling tools, office cutlery.

Rubber stamps, metal seals, etc.

Card index systems and cabinets.

Loose leaf ledgers.

Machines, etc., required for testing paper and other stationery stores.

C.—Printing Stores.

Printing machinery of all descriptions including machines for composition, lithography, bindery, embossing, type casting, etc., etc., and accessories.

Printing furniture, including composing frames and cases, galleys, chases, quoins, riglets, leads, rules, etc., etc.

Type and type metal, and metal for conversion into type metal.

Ink, printing and lithographic.

Litho stones and plates.

Press and ruling machine blankets.

Glue, glucose, glycerine and other chemicals required for printing.

NOTE.—These lists are subject to modification at the discretion of the Government of India.

*APPENDIX 5.

(SEE CHAP. 6, ART. 107.)

Miscellaneous Rulings relating to Contingent Charges.

NOTE.—The financial and administrative restrictions in the orders in this Appendix are not binding on the local Government of a Governor's province so far as provincial expenditure is concerned.

1. *Churches.*—Rules regarding supply of articles to churches are contained in the Ecclesiastical Rules, published by the Education Department of the Government of India.

2. *Commission to Banks.*—Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed, but only when the arrangements have been sanctioned by the local Government who before sanctioning such special arrangements should satisfy themselves by reference to the Deputy Controller of the Currency having jurisdiction in the matter of resource arrangements that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

3. *Construction and Repairs.*—The classification of expenditure on construction and repairs executed by civil officers will be made under the following rules :—

(*i*) Where the buildings, etc., are under the administrative control of the Public Works Department, the expenditure should be charged to the grant of that Department, provided that, if it does not exceed Rs. 2,500 or any higher limit fixed, in this connection, by the local Government, it may be charged as contingent expenditure (or as "works" expenditure if the local Government so prescribe) of the Civil Department carrying out the work.

(*ii*) Where the buildings, etc., are under the administrative control of the Departments which occupy them, the expenditure should be treated as "works" expenditure of the Department concerned, but it is open to a local Government to declare works of petty construction and repairs up to a certain monetary limit to be fixed by it as "petty works" and to classify expenditure relating thereto as contingent expenditure of the Department concerned.

NOTE.—The proviso in clause (*i*) is not applicable to transactions of Provincial Governments in Governors' Provinces other than in Assam, unless in any case a definite assignment has been made, under item 6 (*a*) of Schedule II to the Devolution Rules, of petty works under the administrative control of the Public Works Department.

4. *Electrical Installations.*—(*a*) All works and repairs in connection with Sanitary, Water supply and Electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department except in special cases under the orders of the local Government. The rules relating to the provision of these installations in Government buildings occupied as private residences are laid down in Rules 45-A and B of the Fundamental Rules and the Supplementary Rules issued thereunder.

(*b*) As a general exception to this rule the Posts and Telegraphs Department is authorised to execute works and repairs in connection with Electrical installations in Post Office and Telegraph buildings.

(*c*) The Post Masters General and Deputy Post Masters General, Railway Mail Service, may sanction petty charges in connection with electric and gas installations in Government buildings up to an amount not exceeding Rs. 20 in each case.

(*d*) The classification of expenditure connected with water supply, sanitary and electrical installations in Government buildings or with repairs to such installations will be made under the following rules :—

(*i*) Where the buildings are under the administrative control of the Public Works Department, the expenditure should be charged to the grant of that department, provided that, if it does not exceed Rs. 2,500 or any higher limit fixed in this connection by the local Government, it may be charged as contingent expenditure of the Civil Department carrying out the work.

(*ii*) Where the building is under the administrative control of the department which occupies it, the expenditure should be charged to the grant of the department concerned under the Minor Head "Works".

NOTE.—The proviso in clause (*i*) is not applicable to transactions of Provincial Governments in Governors' Provinces other than in Assam, unless in any case a definite assignment has been made, under item (6) (*a*) of Schedule II to the Devolution Rules, of petty works of Sanitary and Electric installations under the administrative control of the Public Works Department.

NOTE.—The term "Electric Installation" includes bells and similar installations, only when they form part of the main Installation, *i.e.*, if they are worked through transformers or lamps off a lighting circuit, but not when they derive energy from small primary batteries.

5. *Fixtures and Furniture.*—Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill. The repair of furniture, where supplied by the Public Works Department for new office buildings under the orders of the local Government, will be similarly charged.

6. *Hot-weather establishment.*—Hot-weather establishment and fittings are a Government charge, which may be incurred subject to the provisions of Article 83 of this Code on condition that the rates paid to the establishment do not exceed the rates sanctioned by local Governments for corresponding servants. The following officers, *viz.* :—

(1) the Inspector General of Forests,
(2) the Director General of Posts and Telegraphs,
(3) *Deleted,*
(4) the Director, Imperial Institute of $\frac{\text{Veterinary}}{\text{Agricultural}}$ Research, $\frac{\text{Muktesar}}{\text{Pusa}}$,
(5) the Director General of Observatories,
(6) the Auditor General,
(7) *Deleted,*
(8) the Controller of the Currency,
(9) the Chief Inspector of Mines in India, Dhanbad, and
(10) the Military Adviser-in-Chief, Indian States Forces,

exercise, for the purpose of this rule, the powers of a local Government which are specified in Article 83 of this Code, and the Chief Engineer, Central Public Works Department, exercises these powers (in respect of works other than provincial works in the Delhi Province) subject to the condition that the rates paid to the establishment do not exceed the rates sanctioned by the Chief Commissioner of Delhi for corresponding servants.

The Director, Central Research Institute, the Surveyor General of India and the Director General of Archæology in India also exercise these powers on the understanding that hot-weather establishments are only to be allowed to officers of the Institute of the Survey of India and of the Archæological Department, respectively, when they are employed in places where such establishments are allowed by local Governments to Provincial Officers.

7. *Jail Supplies and Police Clothing.*—Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

8. †*Liveries and Warm Clothing.*—I. *Central.*—(*a*) Liveries to messengers on the Viceroy's staff, in the Political and Postal Departments and in the office of the Superintendent, Viceregal Estates, are supplied under special rules.

(*b*) Provision for clothing and other articles for inferior servants employed in the Government of India Secretariat Offices and their subordinate and attached offices located at Simla and Delhi (including the Auditor General's office) is regulated by the rules prescribed in Government of India, Home Department Office Memoranda No. F. 1183-Public, dated 5th October 1923, No. F. 291-24-Public, dated 18th October 1924, and No. F. 291-24-Public, dated 18th December 1924, as amended from time to time. The scale provided therein is exclusive of the charges on account of tassels, kamarbands and cross belts but it does not include railway freight on cloth, etc., for liveries, which may be met in addition to the prescribed scale from the contingent grant.

(*c*) Other offices should be brought under the rule issued by the local Government for Provincial Establishments in the same province. These rules are extended to such offices by the Government of India on application made through the local Government which should state the rules issued by it.

NOTE 1.—The Auditor General is authorised to extend the rules issued by a local Government for its provincial establishments relating to the supply of liveries to inferior servants, etc., to similar inferior servants in an Accounts or Audit office in the same province.

NOTE 2.—All Accountants General and the Comptroller, Assam, are authorised to sanction the rates for liveries to jemadars and peons in their office or offices subordinate to them but these rates are in no case to exceed those sanctioned by the local Government of the territory in which the office is situated.

NOTE 3.—The Chief Engineer, Central Public Works Department, has (in respect of works other than provincial works in the Delhi Province) full power to sanction the purchase of liveries and warm clothing, including blankets, etc., subject to the livery rules laid down by the Chief Commissioner of Delhi and, for establishments at Debra Dun, by the Government of the United Provinces.

(*d*) Subject to any special orders by competent authority, of which clause (*b*) is to be regarded as one, an inferior servant who is attached to an establishment

†The belt and badge ordinarily worn by peons are not included in the term livery.

located on public grounds at a hill station and who is not entitled to livery, may be provided with warm clothing costing Rs. 7-8-0 a year or Rs. 15 every second year, and with a blanket costing Rs. 2-8-0 every year.

NOTE.—Warm clothing may be supplied under orders of the local Government to watchmen, guards and other inferior servants located in the plains.

(*e*) Warm clothing at a cost not exceeding Rs. 10 a year may also be supplied under the sanction of the Agent to the Governor General to any Government servant in Baluchistan whose pay and allowances do not exceed Rs. 20 a month and who is not entitled to livery.

(*f*) The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

(*g*) Charges for clothing and other articles for supply to inferior servants should be supported by a certificate to the effect that the incumbents of the appointments held by the inferior servants for whom clothing, etc., are charged have not been supplied with them during previous months (according to the prescribed life of the clothing, etc., charged for). Full details as to the number of clothing or other articles and the rate at which paid for, should also be stated in the bill.

II. *Provincial.*—(*h*) Liveries may be supplied under rules issued by the local Government, which rules should (1) name the offices, the messengers of which may be supplied with liveries ; (2) state the frequency with which each messenger of those offices may be supplied with liveries ; and (3) lay down maximum limits for the cost of each livery. The rules should require the officers who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed.

(*i*) Warm clothing may be supplied under the rules of the local Government to watchmen, guards, and other inferior servants requiring it.

(*j*) The rule as regards the submission of certificate and details in clause (*g*) above also applies in the case of (Provincial) liveries and warm clothing.

9. *Locks.*—In exceptional cases (*e.g.*, in currency offices) imported locks may for the present be used, but, as a general rule, locally manufactured locks should be used, the supply being obtained from the Chief Controller of Stores, Indian Stores Department, who will purchase the locks in accordance with Rule 1 or Rule 2 of the Store Purchase Rules (Appendix 4 to this Code). As the requirements of individual officers in respect of imported locks are usually small and the cost trifling, such locks should ordinarily be purchased locally under Rule 3 (*a*) of the Store Purchase Rules. In cases where it is found necessary to purchase an imported lock through the India Store Department, London, the reason why an imported lock is considered essential should be stated in the indent.

Demands for locks of local manufacture should be consolidated as far as possible and annual indents sent to the Chief Controller of Stores, Indian Stores Department, during the month of December. Each lock will be subjected to inspection and test before issue by the Indian Stores Department. Supplementary indents to meet emergent demands may however be submitted to the Chief Controller of Stores at any time during the year.

10. *Motor Cars.*—Charges for the maintenance and upkeep of a car supplied to a Government officer other than Heads of Provinces and Administrations, at the public expense, will be borne by the Government and by the officer respectively, in the manner indicated below, the general principle being that the officer using the car shall bear those of its running expenses which are largely dependent as regards amount on carefulness of management and which affect the continued efficiency of the car :—

(*i*) The officer using the car shall pay the cost of petrol, tyre renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

NOTE.—Minor repairs and renewals are those which cost less than Rs. 50 or are not connected with the prescribed periodical overhauling : Provided that if a new component costing more than Rs. 15 is used in connection with a minor repair or renewal, the officer shall be entitled to charge to Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.

(*ii*) All other charges shall be paid by the Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

11. *Police Clothing.*—See 7. *Jail Supplies and Police Clothing.*

12. *Postal and Telegram Charges.*—I. *Postal charges.*—(*a*) Payments for Postal Commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Head of the Account Office considers it necessary to require the sanction of the local Government.

(*b*) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, *except in the case of postage stamps required for letters or other articles to be sent to Foreign countries other than British possessions.* Receipts from the Treasury Officer will not be necessary for the service postage stamps supplied under the procedure laid down in clauses I and III of Article 98. In other cases receipts for expenditure incurred in the purchase of service postage stamps should be obtained upon a printed form filled up by the treasury clerks and signed by the Treasury Officer.

(*c*) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

II. *Telegram charges.*—(*d*) Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices except in the case of telegrams sent from railway stations on the Bengal-Dooars Railway, in which case payment will be made in cash.

NOTE.—Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps and also to write prominently on the receipt the word "State".

(*e*) If any officer is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will state the value of the telegram, but will not bear on it the word "State". The value of such telegrams, as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the head of the office that

the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

(*f*) State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping expenditure as low as possible :—

(1) A telegram should not be sent where a letter would serve the same purpose equally well.

(2) State telegrams should, as a rule, be sent in the "ordinary" class.

(3) Messages should be classed as "express" only—

(*a*) in cases of great emergency,

(*b*) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible ; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted.

(*g*) Books of telegram forms required for official use may be obtained on payment from any principal Government Telegraph Office.

(*h*) If a Government official asks for repetition of a telegram received by him in his official capacity he shall not be required to pay any transmission charge in the first instance. If however the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

13-I. (*a*) The following rules govern the issue of official publications published in India :—

A. Priced Publications.

(1) All departments of the Government of India, heads of departments and minor administrations under the control of the Government of India, whose printing charges are borne by the Stationery and Printing Department, will have separate monetary allotments within which they will be at liberty to order from the Central Publication Branch the supply of their own publications or the publications of other non-paying departments whether for their own use or for free distribution, without reference to those departments. Subordinate offices which have their own publications and are independently responsible for the preparation of their distribution lists will similarly be provided with separate monetary allotments. Provision for the requirements of other subordinate offices will be made by their administrative offices or departments in their respective allotments. All indents for publications from these offices should be forwarded through their administrative departments.

(2) Monetary allotments will be fixed on a five-year basis, the savings or excesses in one year being carried forward to the next year until the end of the period of 5 years.

(3) Supplementary allotments necessitated by exceptional circumstances will be sanctioned by the Department of Industries and Labour and will lapse on the termination of the year for which they are intended. Exceptional circumstances might be considered to have arisen when large expenditure of a non-recurring nature has to be incurred on publications not normally required by a department either for its own use or for free distribution.

(4) Supplies of publications will be regulated through the medium of (1) distribution lists and (2) indents which should be submitted in the Government of India standard form No. S.-147. This form should be used for casual supplies as well as for giving standing orders for the regular supply of gazettes, journals and other periodical publications.

(5) The monetary allotment fixed for each office or department will be given an account number which should always be quoted in the case of supply by distribution lists on the duplicate printing requisition (Form No. S. 99A) and in other cases on the form of indent. The value of supply in each case will be debited against the appropriate account at full published price less 25 *per cent.* discount. Transit and other incidental charges will not form a charge against the indenting department.

(6) A quarterly return of progressive expenditure against the monetary allotment will be furnished by the Manager of Publications, to each office or department so as to enable it to maintain control over its allotment.

(7) In the case of departments, etc., which pay for their own printing, free issues of their respective publications will be made either for their own use or for any general distribution sanctioned by them or by the department in administrative charge of the paying department. In respect of such issues, the Central Publication Branch will charge the paying department concerned a share of the cost of storage and distribution in addition to cost of packing, freight or postage. Publications of paying departments indented for by non-paying departments or by other paying departments will be supplied on payment of the full published price less 25 *per cent.* discount, by cash, cheque, etc., only. Credits for such sales will be made to the paying department concerned subject to a deduction of $8\frac{1}{3}$ *per cent.* of the published price to cover advertising, cataloguing, storage and distribution.

N.B.—Paying departments are (1) the Army, Royal Air Force and Royal Indian Navy (but excluding the Army Department of the Government of India), (2) the Railway Department and attached offices, (3) the Posts and Telegraphs Department, (4) Medical Store Depots, (5) the Northern India Salt Revenue Department (Manufacturing Branch), (6) the Tariff Board, (7) Committees and Commissions, (8) the General Lighthouses and Lightships Department, and (9) the Bengal Pilot Service.

(8) Publications of non-paying departments indented for by paying departments will be supplied to paying departments on payment of the full published price less 25 *per cent.* discount by cash, cheque, etc.

(9) All sums received by the sale of publications of departments other than paying departments will be credited in full to the head "XXXIV—Stationery and Printing—Central". In the case of the sale proceeds of publications of paying departments other than those referred to in Rule 2, $33\frac{1}{3}$ *per cent.* only will be credited to that head, the balance being credited to the paying department concerned.

(10) Publications required for supply to the India Office, to Home Government offices and to the High Commissioner for India for official use will be charged against the monetary allotment of the department responsible for the issue of the publications. Copies sent to the High Commissioner for sale will not be debited against the department concerned, but will be finally adjusted on the sale account of the Central Publication Branch. The High Commissioner for India will continue to exercise discretion in regard to the supply of copies of central publications free of charge to deserving institutions, societies, etc., but the cost of such supplies will be debited against the monetary allotment of the department issuing the publication. For this purpose the High Commissioner will supply the Manager of Publications, at the end of every quarter, with a list of publications issued by him free of charge to enable the latter to debit the cost against the monetary allotments of the department concerned.

(11) The cost of parliamentary papers printed in India and supplied to the India Office will be recovered from His Majesty's Stationery Office at the rupee selling price in India, less 25 *per cent.* discount, *plus* the cost of transmission, deduction being made for spoilt copies and for copies supplied for the use of the India Office.

B. Unpriced Publications.

The cost of printing of such publications relating to paying Department is borne by those Departments and of those relating to non-paying Department is met out of the Stationery and Printing Grant. The control over their distribution rests with the Heads of Departments responsible for their issue without in any way affecting the monetary limits mentioned in the preceding rules.

Exception 1.—Post and Telegraph Guide and the Government Telegraph Gazette and Public and State Abbreviated Addresses should be obtained from the Post Office and Telegraph Department respectively on cash payment by officials and others requiring them.

Exception 2.—Publications like the Madras and Bombay Army Lists which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press or bills submitted against the department concerned.

(*b*) Official publications† (other than parliamentary papers) published in England should be procured by Departments of the Government of India, and by local Governments requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the address of the Assistant Under Secretary of State for India; the revenues (Central or Provincial) to which the cost is chargeable, the head of account or grant to which it is debitable, being specified in the requisition.

†The following are not to be considered official publications :—

Acts of Parliament (except Military Acts, which the Secretary of State will supply) :—
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.

(*c*) Parliamentary papers required for Departments and officers elsewhere than in the Presidencies of Madras and Bombay will be supplied as published by the Secretary of State to the Home Department of the Government of India under the

terms of his despatch No. 5, dated the 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

(*d*) Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

(*e*) It is left to the local Governments, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by local bodies. In all cases the expense will be borne by the Local Funds.

II. *Non-official.*—(*a*) Books and newspapers or other periodical publications whether published in or out of India, shall not be purchased, or subscribed for, at the public expense by any public officer, without the previous sanction of the local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate.

(*b*) In modification of the orders contained in the Resolution of the Government of India in the Department of Commerce and Industry, No. 4465—4498-37, dated 28th May 1907, local Governments and Departments of the Government of India are authorised to delegate to such heads of Departments and other officers under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of officers subordinate to them. Officers of the Accounts Department are enjoined to require proof of the necessary sanction before admitting charges of this character.

(*c*) The purchase of books for regimental schools, regimental and prison libraries and military offices is governed by rules on the subject laid down in India Army Regulations.

(*d*) Books for the Education Department should be obtained under the present rules and usage of the several local Governments concerned.

(*e*) Judicial Officers may purchase books suitable for a Law Library, within their Budget allotment without obtaining previous sanction of Government.

(*f*) The several departments of the Government of India, the local Governments, all Heads of Departments and all officers to whom the power to purchase books, newspapers or other publications has been delegated should make their own arrangements direct with the agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them. The purchase of publications published in Europe should, however, be made through the High Commissioner for India as far as possible, as this will lead to substantial economy.

(*g*) The sanction for the supply should be communicated to the Audit Officer who will audit the charges in the same way as other items of recurring contingent expenditure.

(*h*) Payment for all purchases ordered through the High Commissioner will be made by him and the charges passed on to India for adjustment. [*See* clause (*d*) of Note 1 under Article 150 of the Account Code.] Payments to be made in the United Kingdom for publications purchased direct from suppliers out of India should be arranged through the High Commissioner, in accordance with the procedure laid down in the Note under Article 151 of the Account Code. Payments for direct purchases made elsewhere than in the United Kingdom may, however, be made direct to the suppliers by the purchasing officers.

(*i*) These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor General, which is published at pages 964 and 965 of Part II of the *Gazette of India,* dated 6th September 1902.

14. *Recurring Charges—Small monthly payments for supplying drinking water and for dusting offices, etc.*—(*a*) Local Governments may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them who are entitled to draw contingent bills, the authority to make small monthly payments to inferior servants for supplying drinking water or for dusting offices, or for acting as night durwans, in addition to their own duties, provided that—

(1) the payments are of a purely contingent character, are drawn on contingent bill and may be withdrawn at any time at the discretion of the head of the office ;

(2) the allowance will not count for leave salary or pension ;

(3) in the case of inferior servants already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of Rs. 2 a month in any one case ; and the head of the office must in sanctioning any such payment record his reasons therefor, and must satisfy himself—

(*i*) that the work to be done is really necessary ;

(*ii*) that it is outside the regular duties of an inferior servant on the permanent establishment ; and

(*iii*) that the grant of the extra allowance to any such inferior servant is distinctly more economical than the employment of fresh agency.

(*b*) The Departments of the Government of India exercise the powers of a local Government for the purpose of this rule.

15. *Rent.*—(*a*) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable building belonging to the same Government was not available for the purpose required.

NOTE 1.—In the United Provinces the annual certificate referred to in the above rule in respect of buildings rented for the use of the Departments of the Central Government will be given by the Head of the Department concerned after he has consulted such other officers of the Central Government as may have buildings under their control at the same station.

NOTE 2.—The condition prescribed in clause (*a*) of this rule regarding the grant of an annual certificate by the Executive Engineer concerned, has been relaxed in the case of the office accommodation provided by the Director, Intelligence Bureau, for his executive officers elsewhere than at Simla and Delhi and for his executive officers remaining throughout the year at Delhi.

NOTE 3.—The condition regarding the Executive Engineer's certificate has been relaxed in the case of buildings leased for use as Post Offices engaged in receiving and delivering letters.

(*b*) ***This rule does not authorise payments or adjustments between departments.***

(*c*) The responsibility for the recovery of rents from officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department but in exceptional cases where the cost of a building has been treated as a Civil charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

NOTE.—Local Governments may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, the Chief Judges of Chief Courts, the Judicial Commissioner, Central Provinces, and the Revenue Commissioner, Baluchistan, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of Rs. 144 per annum in each case subject to the condition specified above. Departments of the Government of India may delegate similar powers to the Heads of Departments under them. Heads of Departments possess in addition to these powers power to sanction house rent for ordinary office accommodation referred to in Article 100.

16. *Repairs.*—See 3. *Construction and Repairs.*

17. *Sanitary Installations.*—See 4. *Electrical Installations.*

18. *Rubber Stamps.*—See 21. *Stationery and Printing Stores.*

19. *Scales (Country).*—Country scales are good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

20. *Section-writing: and copying.*—(*a*) No charge may be made for section-writing, *i.e.*, for copying manuscript by piece work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

(*b*) No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the local Government, and no periodical allowance may be charged as section-writing.

NOTE.—Heads of Departments, including in this term Collectors and District Magistrates and District and Sessions Judges, may be empowered by local Governments to sanction such charges within Budget limits and subject to the proviso contained in the closing paragraph of the above rule.

21. *Stationery and Printing Stores.*—The conditions under which stationery and printing stores may be purchased locally and the financial limits on the powers of officers to purchase such stores locally are laid down in the Rules for the supply of stationery and printing stores for the public service, which have been reproduced in Appendix 4-A to this code.

22. *Taxes, Municipal and Cantonment.*—(*a*) As a general rule, Municipal rates and taxes on non-residential buildings paid by, or passed on to a Department, other than the Military Department, occupying the whole or part of the building is charged to contingencies of the Department concerned. Where, however, the whole or part of the tax is paid by the Public Works Department, or by a Civil Department as the Department in administrative control of the building, the payments may be charged to the maintenance estimate of the buildings concerned.

(*b*) Taxes on non-residential buildings occupied by Departments other than the Military Department, if paid by a department nominated by Government in this behalf and not passed on to the occupying Departments are charged to "47—Miscellaneous—Rents, Rates and Taxes".

(*c*) Taxes on residential buildings if payable by Government, whether the buildings are under the administrative control of the Public Works Department or any other civil department, are charged to the maintenance estimates of the buildings concerned.

NOTE.—In cases where the whole or any portion of the taxes, which by local rule or custom are ordinarily leviable from the tenant, is paid by a department other than the department in administrative control of the building, the charge may be treated as contingent expenditure of the paying department.

(*d*) Taxes both on residential and non-residential buildings owned or occupied by the Military Department are debited to military estimates.

NOTE.—The Rules regulating the payment of Municipal rates and taxes on buildings in the occupation of Departments of the Central Government or of Government servants under the administrative control of that Government will be found in Appendix 5-A.

23. *Telegram Charges.*—See 12. *Postal and Telegram Charges.*

24. *Typewriters, Calculating Machines, etc.*—(*a*) Officers under the administrative control of the Central Government (including Minor Administrations) should obtain Typewriters, Copying Machines, Duplicators and Calculating Machines, through the Controller of Printing and Stationery, with the previous sanction of a competent authority (*vide* list in Appendix G to the Rules for the supply of Stationery Stores).

NOTE.—A list of approved typewriters, etc., is given in the Stationery Office Price List and the sanctioning authority may authorise the supply of any of these types.

(*b*) In the case of officers entitled to the free issue of stationery the bill for typewriters and other machines will be paid by the Controller, except that a bill for the supply of a calculating machine will be forwarded with the supply to the indenting officer for payment direct to the supplying firm or agents. In the case of officers who obtain stationery on payment (*vide* Appendix B to the Rules referred to above) the bill will be forwarded with the supply to the indenting officer for payment to the suppliers.

(*c*) Typewriters, Duplicators, etc., which cannot be repaired locally should be sent carefully packed to the Controller who will arrange for the necessary repairs, the cost of which will be paid direct by the officer concerned. No machine can be rejected as worn out or unfit for use until it has been condemned by the Controller, who, if he finds it in such a condition as to render further repairs unprofitable, may issue a new typewriter in place of the one returned.

(*d*) Typewriters required by Commissions, Committees, and Boards of Enquiry should be obtained from the Deputy Controller of Printing and Stationery, on hire. That officer will make a monthly charge for the machines supplied. After the Commission, etc., is dissolved, the machines should be returned to the Central Stationery Office, Calcutta. In no circumstances should new machines be purchased direct for Commissions, etc., and a reasonable time must be allowed to the Central Stationery Office, Calcutta, to make the necessary arrangements for the supply of the machines.

25. *Water Supply Installations.*—See 4. *Electrical Installations.*

26. *Printing and binding.*—Officers subordinate to the Government of India the cost of whose printing and binding work does not ordinarily exceed Rs. 50 a year should have such work done locally at private presses and charge it to their appropriations for contingencies provided that expenditure on any single item does not exceed Rs. 20, and that the total expenditure for the whole year does not exceed Rs. 50. These limitations will not, however, affect officers who have separate special appropriations under 'Contingencies' for printing, binding, and publishing done through private agency. See also the 'Rules for Printing and Binding' issued as a separate publication by the Controller of Printing and Stationery under the authority of the Government of India.

27. *Charges for anti-rabic treatment.*—See rule 5 of Appendix 8. Where adjustment is to be made by book transfer the procedure prescribed in Article 111 should be followed.

APPENDIX 5-A.

[SEE APPENDIX 5, RULE 22 (*d*), NOTE.]

Rules for the payment of Municipal Rates and Taxes on Buildings.

The following rules govern the payment of municipal taxes on buildings in the occupation of Departments of the Central Government or of Government servants under the administrative control of that Government.

I. Taxes on buildings other than residential buildings.

(*a*) If the building is in the occupation of a single department, the taxes should be paid by that department.

(*b*) If the building is in the occupation of more than one department, or if the taxes are payable in a lump sum for a number of buildings in a municipal area, the taxes may be paid, in the first instance, by any one department nominated in this behalf by the Government of India. When one of the several departments occupying a building or buildings assessed to lump sum taxes is either the Military Department or a Commercial Department, a portion of the taxes calculated *pro rata*, in proportion to the accommodation actually occupied by each of the several departments, should be passed on to the Military or the Commercial Department concerned. The balance thereafter remaining, if it relates to a single non-commercial department occupying the rest of the building, should be passed on to that department; if it relates to more than one non-commercial department, it should not be passed on.

NOTE 1.—Before payment is made by a department which is not in occupation of the entire building concerned or, if payment cannot be delayed, as soon after payment as possible, an acceptance should be obtained from every department which is in occupation of any portion of it.

NOTE 2.—No municipal taxes are payable on public buildings situated in cantonments.

II. Taxes on buildings occupied as residences.

(*a*) Except as provided in the note below this rule, taxes which are, by local rule or custom, ordinarily leviable from tenants should be paid, in respect of the term of his occupancy, by the occupant of the building, even though he be entitled to rent-free quarters.

NOTE.—If in any case it has been decided by competent authority that the whole or any portion of the taxes should be borne by Government and not by the occupant of the building, the whole tax should be paid in the first instance by the department in administrative control of the building, and the portion, if any, payable by the occupant should then be recovered from him.

(*b*) Taxes which are, by local rule or custom, not leviable from tenants should be paid by the department in administrative control of the building, the portion representing taxes in the nature of property or house tax being treated as part of the cost of maintenance of such building, and the rest, if any, being recovered from the occupants concerned.

III. Method of payment.

The Government of India have prescribed that municipal taxes payable by Government on Government buildings should be paid by book adjustment or in cash according as the municipalities concerned do or do not bank with a Government treasury.

IV. Certificate to accompany payment.

(*a*) Charges for municipal taxes in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate from the Public Works Divisional Officer concerned in which he states either that he accepts the assessment or, if he considers any assessment to be excessive, that all means have been or are being taken to secure its reduction. In respect of other Government buildings, the certificate should be given by the departmental officer concerned.

(*b*) If an assessment appears to be excessive, proceedings should be taken to obtain redress under the ordinary Municipal Law.

Recourse to the special provisions of Act XI of 1881 may, however, be had when it has been found impossible to effect an amicable, though possibly arbitrary, settlement with the local authority of a case in which the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax. An example would be a case in which, whereas the assessment should be on the letting value, the property is of such a nature that it is difficult to conceive of its being let or impossible to form an estimate of the rent which would be obtained if Government offered to let it.

APPENDIX 6.*

(SEE CHAP. 6, ART. 110.)

Inter-departmental Transfers.

NOTE.—The rules in this Appendix are rules of accounts classification issued by the Auditor General under his statutory powers and are, therefore, binding on all Governments in India ; but a local Government has, in respect of these rules, the power to decide whether a particular department or undertaking should be regarded as a Commercial Department.

It is within the powers of a local Government to declare Government Printing or any undertaking carried out by a Department, such as a Jail Printing Press, to be a Commercial Department, despite the fact that Government Printing and Jails are included in the rules of this Appendix as instances of Public Service Departments.

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts :—

I.—For the purposes of inter-departmental payments, the Departments of Government are divided into service departments and commercial departments, according to the following principles :—

A.—Public Service Departments.—These are constituted for the discharge of those functions which either (*a*) are inseparable from, and form part of, the idea of Government, or (*b*) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of service rendered : *e.g.*—

(*a*) Administration of Justice, Jails and Convict Settlements, Police, Civil Works, Military Works, Army.

(*b*) Survey, Government Printing, Stationery.

B.—Quasi-Commercial Departments.—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration : *e.g.*—

Forests, Posts and Telegraphs, Railways, Irrigation, Navigation, Embankment and Drainage Works, Cinchona Plantations, Northern India Salt Revenue Department.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

NOTE.—The Forest Department may charge any other Department for vegetable, animal or mineral products extracted from a forest area.

1. When a Commercial Department of the Central Government, which has to pay interest on its outstanding capital, executes works for another Department of Government, Central or Provincial, interest on the capital expenditure during the period of construction will be charged and adjusted in accordance with the following rules, whether the works, after construction, are to be handed over finally

or only for use subject to payment of rent at fixed rates to cover interest on capital outlay and maintenance charges :—

(*i*) Interest, at the rate charged by the Governor General in Council for advances to the Provincial Loans Fund during the year, should be calculated on half the sum of the unadjusted outlay on each work at the beginning and end of the year. In the case of company-managed Railways, which have to pay to Government interest on capital advances calculated on monthly or half-yearly balances under the provisions of their working contracts, interest should be calculated monthly or half-yearly, as the case may be, on the capital outlay up to the end of the preceding month or half-year, *plus* half the outlay of the month or the half-year concerned.

(*ii*) The whole of the amount recoverable from a particular department for any financial year should be debited to that department annually in one lump sum.

(*iii*) In the accounts of the department executing the work the recoveries of interest should be taken in reduction of the interest charges payable by that department. The corresponding debits may be adjusted by the paying department as follows :—

(*a*) as payments of rent, in the case of works that are to be handed over on a rent paying basis ; and

(*b*) as part of the cost of the work in accordance with the principles in paragraph 275 of the Public Works Account Code, in the case of works which are to be handed over finally after completion.

NOTE 1.—Interest should also be levied as indicated in clause (*i*) above when works of the nature mentioned are executed by such Commercial Departments for Local bodies, private firms or individuals which have not deposited with Government the cost of the works.

NOTE 2.—The above rule is not binding on a Provincial Government in case the department executing the work is a department of that Government.

III.—*Deleted.*

IV.—Service departments are not allowed to make charges against other service departments for services which fall within the class of duties for which they are constituted (see rule VI). Services rendered or supplies made to commercial departments and to Government Commercial undertakings should however be charged for.

The supply by a service department, of residential accommodation to the employees of a commercial department or *vice versa* should not, for the purpose of this rule as well as Rule II above, be held to constitute a service rendered. The rent charged for residential accommodation will thus in all cases be the rent recoverable under the Fundamental Rules from the persons actually accommodated.

NOTE 1.—For list of Commercial undertakings of the Central Government see the Annexure to this Appendix.

NOTE 2.—In the case of a Department or of an undertaking in which non-commercial and commercial activities are intermingled, the accounts of the commercial and non-commercial activities should be disentangled, and this rule, including the

provisions of sub-rule 4 below, should be applied to those activities only which are regarded as commercial. For example, although the Forest Department is treated as a commercial department, the principle of charging rent for accommodation supplied by the Public Works Department (see sub-rule 4 below) should not be applied to the Forest Research Institute and College, Dehra Dun, as the function of that institution is to carry on research work and to train men for service in the Forest Department, and nothing is manufactured in the institution for a commercial purpose nor is a commercial system of accounts maintained.

1. Convict labour is, however, usually charged for, such as that supplied to the Public Works Department (Government of India, Finance Department, Resolution No. 517, dated 26th January 1872), and to the Forest and Navy Departments at Port Blair. No charge is, however, made in the case of works undertaken by the Public Works Department at Port Blair, which are treated as jail works.

2. Expenditure by the Public Works Department on buildings of commercial departments is chargeable to the grant of those departments. Similarly, the expenditure in the Public Works Department in connection with building works which have been entrusted to the administration of a non-commercial department using or requiring them should be charged to the grant of the department concerned. Where, however, the works, the administration of which is not transferred from the Public Works Department, are by mutual agreement executed by another department on behalf of the Public Works Department, the charges in connection with them are debitable to the Public Works Grant. See also Rule 3 of Appendix 5.

3. The Army Department should, in respect of inter-departmental transactions, charge and be charged for services to and from other departments, unless the resulting accounting and book-keeping will clearly lead to undesirable and expensive complications. In cases where it is considered that such complications are likely to arise, a decision to depart from the general principle should not be taken by the administrative authorities without consulting the audit officer concerned. The reasons for such a departure should invariably be recorded in full.

NOTE.—The cost of stationery supplied to and printing work done for the various Defence Services will be met from the Defence Budget, the charges being adjusted by book debit but units and other formations entered in Appendix "B" of the Government of India rules for the use and supply of Stationery Stores may continue to obtain their supplies of stationery and to get their printing work done on cash payment.

Priced publication of the Civil Departments of the Central Government are supplied to these officers on cash payment only. Unpriced civil publications are, however, supplied to them free of charge under the special sanction of the Civil Department concerned. Similarly, unpriced publications of the Military Departments are supplied free of cost to the Civil Departments under the special sanction of the branch of Army or Royal Air Force Headquarters concerned or of the Director, Royal Indian Navy, as the case may be.

4. Rent should be charged for office accommodation supplied by the Public Works Department to Commercial Departments and Government Commercial undertakings. The rates to be charged for 100 square feet of accommodation occupied may be fixed by the Public Works Department according to the local rates.

Departments of the Army and Military units and formations are not required to pay rent for office accommodation supplied by the Public Works Department in Central (Civil) buildings in any station in India; nor is rent charged for military buildings in any station in India occupied by offices maintained from Central (Civil) Revenues, with the exception of those maintained by the Railway Department and the Indian Posts and Telegraphs Department.

Exception.—A local Government may, in regard to individual commercial departments or undertakings, relax at their discretion the provisions of this sub-rule.

V.—*Deleted.*

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles ; and so far as regards the work of this branch, it is allowed to charge as a commercial department : *e.g.*—

Jail manufacture, Survey map-publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous Services other than Rupee Coinage), Government Commercial undertakings.

VII.—A branch of a department, whether service or commercial, constituted for the subsidiary service of that department, but employed for analogous service of another department, may charge that other department : *e.g.*—

Workshops of a department. Agent for Government Consignments (services for Civil Department), Mathematical Instrument Factory, Supply and Transport (employed on petty services), Dockyards, Arsenals.

NOTE.—Types and other printing materials and all stores supplied by the Central Press, Calcutta, either from its workshop or by local purchase, to Provincial Government Presses, should be charged for, the valuation in the case of articles manufactured at the workshop being taken at the approximate cost of production without any margin for profit. The Accountant General, Central Revenues, will raise the necessary debit in his exchange account with the Account Officer concerned.

VIII.—(*a*) A regularly organized store branch of a department (whether service or commercial), should charge any other department whose requirements it is made, for the convenience of the public service, to supply : *e.g.*—

Medical Stores to Civil Departments and stores issued by the Army to other departments.

NOTE.—Public Works Department Stores referred to in paragraph 487 (*i*) of the Public Works Account Code should always be charged for.

(*b*) In order to prevent undue exaggeration of the public revenue and expenditure, a store department which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX.—A public department cannot be *assessed* to pay revenue to Government ; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

X.—All payments of amounts due by one Public Department to another should be made by book transfers, except when such transfers do not suit the methods of account or of business adopted by the receiving department. When payments are made by the issue of cheques the procedure prescribed in Article 23-A should be observed.

NOTE 1.—The cost of stationery supplied to the Railway Department (Railway Board) from the Central Stationery Stores, Calcutta, and of all printing work executed for it at the Government of India presses will be adjusted by book debit. The amounts will be shown as deduct entries under the head " 46 Stationery and Printing—Central ", the entries being prepared by the Controller of Printing and Stationery in communication with the Accountant General, Central Revenues, and the Railway Department.

NOTE 2.—Payments for Reuter's and Indian News Agency messages supplied to High Officials and Government Departments should be made by cheques drawn on the Imperial Bank of India in favour of the Accounts Officer, Telegraph Check Office, Calcutta. Where, however, this is not possible, the payment should be made by

Remittance Transfer Receipt or demand draft at par without stamp duty, marked "Government Account". See Article 168 and the Note thereunder.

NOTE 3.—Claims on account of rents and maintenance of telegraph wires leased to the Public Works Department and of telegraph instruments, etc., supplied to that department are not adjusted by book transfer. Half yearly bills for the periods ending on the 30th June and the 31st December, supported by details such as the total amount of the previous bill and particulars of the fresh charges working up to the total of the new bill, are presented to the Account Officer concerned by the respective Deputy Accountant General, Posts and Telegraphs, for transactions within his Audit Circle. The amount of these bills should be accepted in full, subject to re-adjustment later, if necessary, on verification of the details in correspondence with the officers of the Public Works Department concerned, and should be paid by means of non-negotiable Bank draft on the Imperial Bank of India in favour of the Deputy Accountant General, Posts and Telegraphs, concerned.

The debits appearing in the Bank Account should be treated as Public Works Remittances and adjusted in the manner laid down in Article 692, Audit Code. Where the payment has to be made by a Pay and Accounts Officer, he will have the option of paying by cheque or Bank-draft as may appear to him convenient.

As there is no branch of the Imperial Bank of India at Ranchi, the claims of the Telegraph Department against the Public Works Department in Bihar and Orissa, are paid by the Accountant General, Bihar and Orissa, by means of Remittance Transfer Receipts.

NOTE 4.—The use of Railway Credit Note and Warrant Forms being permissible only on payment of the prescribed commission, it is now open to departmental authorities to tender payment for railway freights and fares in cash.

ANNEXURE.

(SEE NOTE TO RULE IV.)

List of Commercial Undertakings of the Central Government.

1. The Security Printing, India, including the Central Stamp Store, Nasik Road.
2. The Currency Note Press, Nasik Road.
3. The Imperial Institute of Animal Husbandry and Dairying, Wellington.
4. The Opium Factory, Ghazipur.
5. The Imperial Veterinary Serum Institute, Izatnagar.
6. The Indian State Broadcasting Service.
7. The Indian Radio Times, Bombay Section.
8. Indian Light house Administration (Headquarters and Light house Districts).
9. Commissariat Department, Andamans (Butchery, Bakery, Dairy, Ice Factory).
10. Navy Department, Andamans (Dockyard Accounts).
11. Shipping Office, Andamans.
12. Forest Department, Andamans.
13. Bengal Pilot Service, Calcutta.

APPENDIX 7.

(See Chap. 7, Art. 116.)

†Rules for the payment of compensation for land taken up under the Land Acquisition Act I of 1894 (Finance Department Resolution No. 2209-A., dated 10th May 1895—As modified by Finance Department No. 3469-A., dated 12th August 1896, No. 4166-A., dated 21st September 1897, No. 1605-A., dated 3rd April 1900 and No. 289-A., dated 19th March 1914).

Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out; the land will be taken under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

*2. Officers who are specially employed for this work being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works officers, the expenditure being accounted for under the rules in the Public Works Account Code. The following procedure shall be observed by such officers.

3. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

4. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under

†Unless there be something repugnant in the subject or context, the rules given in this appendix for the acquisition of land for the Public Works Department apply *mutatis mutandis* to other departments of Government also.

section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

*6. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be charged off as Public Works expenditure, and when the persons interested under the award ultimately claim payment the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE 1.—In the Punjab in the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order :—

(*i*) No sums exceeding Rs. 50 in each separate case may be paid by money order.

(*ii*) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(*iii*) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry " Received the sum specified above on ;" sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form C in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown ; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money order acknowledgment as a valid receipt for the full amount entered therein.

(*iv*) For the words " paid in my presence $\frac{\text{by cash}}{\text{by cheque}}$ " in Form C, the words " paid by money order " shall be substituted.

The Accountant General will accept in the case of compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

NOTE 2.—In Bombay also orders of a kind somewhat similar to those in the Punjab have been issued by the local Government with the approval of the Government of India.

NOTE 3.—The Government of India have sanctioned the introduction in the Madras Presidency also of the practice of remitting by money order amounts of less than Rs. 50 awarded as compensation in land acquisition cases.

NOTE 4.—The restrictions on the spending powers of local Governments contained in the orders in previous notes do not apply to the local Government of a Governor's province so far as provincial expenditure is concerned.

7. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

*8. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. The amounts deposited in the Court will be charged off as expenditure in the Public Works Accounts of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

9. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

10. A local Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

Payments under the Act after the Special Officer is relieved of his Special Duties.

11. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 8 and 9 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

*12. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the

award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in paragraph 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Collector or Civil Officer.

*13. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 7. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General. For payments into Civil Courts the procedure laid down in paragraphs 8 and 9 should be observed.

14. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words "Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$" to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Audit by Account Officers.

15. Whether the payment is made by a special officer or by the Collector (or other Civil officer) the audit of the Accountant General shall consist in seeing that every payment is supported by a receipt in Forms C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Accountant General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

*16. The Accountant General will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward the completed statements in Forms A, AA, and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accountant General. See also Articles 5S6 to 5S8 of the Audit Code.

17. *Deleted.*

*18. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department, the procedure will also be the same, the Account Officer who will audit the payments being substituted for the Accountant General.

Procedure when no money compensation is paid.

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (paragraph 21) made by that body.

Investment of compensation money deposited in Court.

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Deputy Controller of the Currency concerned, and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Deputy Controller of the Currency will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit, Adjustment and Recovery of payments on behalf of bodies financially independent of Government.

21. In any case in which land is acquired for a Municipality or other body financially independent of Government, the local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Civil Accountant General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance† on such dates and in such instalments as the local Government may direct, further payment to Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payment as prescribed in these rules, debiting the payments against the advances received for the Municipality or other body.

†These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits—"Deposits for work done for Public bodies or individuals", while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from date of the award will be paid into a Civil Court by the officer in accordance with Rule 8.

A.

No. AND DATE OF STATEMENT——————————.

DATE OF AWARD——————————.

Name of work for which land has been acquired——————————.

No. and date of declaration in——————*Gazette, viz.*, No.——————, dated——————, page——————.

Statement showing compensation awarded by——————*under Section*——————*Act I of 1894 to all the persons interested in the plot of land situated in the village of*——————*in estate,*——————*No.*——————*on the Revenue Roll of the District of*——————, *Pergannah*——————.

1	2	3	4	5	6	7	8	9†		*10*†	
Serial No.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of land Revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA.	REMARKS.	NUMBER AND DATE OF VOUCHER.		DATE ON WHICH POSSESSION OF THE LAND WAS HANDED OVER TO THE DEPARTMENTAL AUTHORITIES FOR WHOM IT IS ACQUIRED.	
								No.	Date.	Date.	Reference to the report stating the date.
			Rs. a. p.	Rs. a. p.	Rs. a. p.						

† To be filled up in the Accountant General's Office.

NOTE 1.—Each award statement should be confined to the lands to be taken under one declaration—*i.e.*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

NOTE 2—Regarding column 7, see Note to Statement AA.

AA.

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No.———————————————

dated———————————————.

Name of work for which land has been acquired———————————————.

No. and date of declaration in———————————*Gazette, viz.*, No.———————, dated———————, page———————.

1	2	3					
		PARTICULARS OF AMOUNT ENTERED IN COLUMN 6 OF THE AWARD STATEMENT.					
		a	b	c			d
				AMOUNT DEPOSITED IN COURT.			
Serial No. in the Statement of Award under section 11 of the Act.	Name of person to whom payment is made under the award.	Amount accepted without protest.	Amount accepted under protest.	Amount.	Court.	Reasons for depositing.	Amount undisbursed owing to non-attendance, and the treasury in which it is deposited.
		Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.

NOTE.—In noting these particulars in the Award Statement it may be sufficient to enter the letter, a, b, c or d, as the case may be, in column, of the Statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c or d in this statement.

B.

No. AND DATE OF STATEMENT———————————.

Name of work for which land has been acquired———————————————.

No. and date of declaration in———————————*Gazette, viz.*, No.————————, dated————————, page————————.

Statement showing the amount of compensation awarded by the Court of————————————, *under Section 26 of Act I of 1894.*

1	2	3	4	5	6	7	8
Serial No. in the Statement of Award under Section 11 of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of voucher.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		

No. of Vouchers ——— Dated ——— Rs. ——— Rupees** ——— annas ——— only.

Name of work for which the land has been acquired ———, village ———.

No. and date of declaration in ——— *Gazette, viz.*, No. ———, dated ———, District ———.

Serial No. ——— in Award Statement No. ———, dated ———, Station ———.

Name of payee ——— Paid in my presence by cheque ——— in cash ———.

I ——— of ———, pergannah ———, zillah ———, residant of ———,

do hereby acknowledge to have received Rs. ———

——— on account of cost of land taken up by Government, as detailed on reverse.

Signature of Payee ———,

Locality ———.

† In figures.

**In words.

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

No. of Vouchers ——— Dated ——— Rs. ——— Rupees** ——— annas ——— only.

Name of work for which the land has been acquired ———, village ———.

No. and date of declaration in ——— *Gazette, viz.*, No. ———, dated ———, District ———.

Serial No. ——— in Award Statement No. ———, dated ———, Station ———.

Name of payee ——— Paid in my presence by cheque ——— in cash ———.

I ——— of ———, pergannah ———, zillah ———, residant of ———,

do hereby acknowledge to have received Rs. ———

——— on account of cost of land taken up by Government, as detailed on reverse.

Signature of Payee ———,

Locality ———.

† In figures.

**In words.

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

(Reserve of Statement C.)

DETAILS OF LAND, ETC., AND THEIR VALUES.

Mouza———, *Pergannah*———, *Zillah*———.

Land———, *Bigha*———, *Cotta*.——— *Chuttack*.

Value———*Rupees*———*Annas*———*Pies*.

DETAILS OF LAND, ETC., AND THEIR VALUES.

Mouza———, *Pergannah*———, *Zillah*———.

Land———, *Bigha*———, *Cotta*,——— *Chuttack*.

Value———*Rupees*———*Annas*———*Pies*.

CC.

Consolidated voucher for payment made during——————*19* , *in accordance with Award Statement No.*——————,
dated——————, *on account of land acquired for*——————*in the district of*——————,
Tehsil——————,*Mouza*——————.

1	2	3	4	5
Serial No. in Award Statement.	Name of payee.	Area of land.	Amount paid.	Signature of the payee and date of payment.
			Rs. a. p.	
	Total			

Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to the above person the total sum of rupees†——————annas†——————pies†——————only.

† In words.

Dated the——————*19* .

Signature of Officer.

D.

Name of work for which land has been acquired————.

To the Judge of the Court at————.

The sum of Rs.————*on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894* :—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	REMARKS.
	dated——on the——Treasury.	Paid Revenue No.— Acres.	Rs. a. p.	
	Total			

Land Acquisition Officer.

Dated————*19* .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired————.

To the Judge of the Court at————.

The sum of Rs.————*on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894* :—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	REMARKS.
	dated——on the——Treasury.	Paid Revenue No.— Acres.	Rs. a. p.	
	Total			

Land Acquisition Officer.

Dated————*19* .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired————.

To the Judge of the Court at————.

The sum of Rs.————*on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894* :—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	REMARKS.
	dated——on the——Treasury.	Paid Revenue No.— Acres.	Rs. a. p.	
	Total			

Land Acquisitin Officer.

Dated————*19* .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED———.

To the Officer in charge of———*Treasury.*

Please receive for transfer to credit of Revenue Deposits the sum of Rs.———on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	REMARKS.
	on the——dated——Paid by cheque No.——Treasury.	Acres.	Rs. a. p.	
	Total			

Dated 19 *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED———.

To the Officer in charge of———*Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of Rs.———on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	REMARKS.
	on the——dated——Paid by cheque No.——Treasury.	Acres.	Rs. a. p.	
	Total			

Dated 19 *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

APPENDIX 8.

[SEE CHAPTER 9, ARTICLE 150 (h).]

Rules made by the Governor General in Council for the guidance of persons sending patients for anti-rabic treatment and for patients arriving at a Pasteur Institute.

NOTE 1.—The expenditure connected with leave, advances, travelling expenses and maintenance charges, etc., of Government servants under the administrative control of a provincial Government as well as the provincial expenditure connected with the aid given to other persons for anti-rabic treatment is regulated by the rules of the Government concerned.

NOTE 2.—The term 'Pasteur Institute' or 'institute' as used in these rules includes also any Government hospital at which anti-rabic treatment is available. The patient has the option of going to an institute or to any such hospital provided the latter is nearer from his station than the nearest institute.

1. The following rules have been prescribed in regard to the grant of concessions to enable Government servants under the administrative control of the Central Government, and in special cases, indigent persons unconnected with Government service who are not residing in an area administered by a Governor in Council who are bitten by a rabid animal, to undergo treatment at a Pasteur Institute :—

(1) A Government servant of the Civil Veterinary Department or the Medical Department will be treated as on duty for the purposes of pay, travelling allowance, leave and pension for the periods covered by his journeys to and from the Institute and his residence there for treatment, provided that he came into contact with a rabid or suspected animal or with a case of hydrophobia while actually discharging his official duty.

(2) Any Government servant who has difficulty in finding at once the means to enable him to proceed to an institute and whose substantive pay exceeds Rs. 100 but does not exceed Rs. 500 a month, may be granted an advance sufficient to defray his actual travelling expenses to the institute and back, namely, (*a*) single fare each way by railway of the class by which he is entitled to travel on duty, and (*b*) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the travelling allowance admissible for journeys on duty under ordinary rules. He may also be given an advance of one month's substantive pay and be granted one month's casual leave, or, when the appointment of a substitute is found necessary, one month's extra leave on average pay, which will not be debited to the Government servant's leave account, any leave required in excess being granted under the ordinary rules.

(3) If a Government servant is considered too poor to proceed to an institute at his own expense and if his substantive pay is not more than Rs. 100 a month, he may be granted his actual travelling expenses to the institute and back as defined in rule (2) above and an advance

of one month's substantive pay and leave as provided for in that rule. (Government servants of the third and fourth grades, as defined in rule 17 of the Supplementary Rules to Fundamental Rules, may, however, be granted their full actual expenses for journeys by road if this concession is necessary.)

NOTE.—The leave salary of a Government servant in inferior service during the one month's extra leave on average pay granted under this rule is not subject to the usual conditions that there will be no extra expense to Government.

(4) If a Government servant is drawing not more than Rs. 25 a month, he may be granted, in addition to the terms mentioned in rule (3) above, maintenance allowance during treatment as well as during the journey to and from the Pasteur Institute at the rate of daily allowance admissible to his grade under Rule 51 of the Supplementary Rules.

(5) If a Government servant drawing not more than Rs. 100 a month is, by reason of age or other sufficient cause, incapable of travelling alone and, therefore, requires an attendant to accompany him and is unable to pay the expenses, he may be allowed the cost, on account of one attendant, of railway fare, if no railway concession is granted, and other travelling expenses and maintenance allowance at the rate sanctioned for the patient and also wages not exceeding 4 annas a day if the patient is unable to pay the daily expenses of the attendant. (More than one attendant may be allowed in special cases as, *e.g.*, when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.)

(6) Any Government servant drawing a substantive pay of not more than Rs. 500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to a Pasteur Institute, be granted an advance not exceeding the actual travelling expenses [as defined in rules (2) and (3) above] of the person bitten to the institute and back *plus* one month's substantive pay. If his substantive pay does not exceed Rs. 100 a month, an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient.

(7) The advances mentioned in rules (2), (3) and (6) above will be recovered in not less than three, but not more than twelve monthly instalments. In the case of advances granted under rule (6) if a Government servant's pay does not exceed Rs. 50 a month or, if special circumstances exist which warrant the grant of a further concession to a person drawing not more than Rs. 100 a month, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part. In special cases the recovery of the amount advanced for the travelling expenses of a member of family of a Government servant whose substantive pay does not exceed Rs. 50 a month may also be waived.

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(8) The above concessions may be sanctioned by Departments of the Government of India and by Chief Commissioners.

*NOTE.—In respect of Government servants under their administrative control, Departments of the Government of India and Chief Commissioners may delegate the powers, in full or in part, to any authority subordinate to them.

(9) The Director of a pasteur institute may, on production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules as a recoverable loan, grant to such a Government servant an advance not exceeding one month's substantive pay, intimating the grant to the Head of the Department to which the Government servant belongs with a view to the recovery of the sum advanced from his pay in not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the local Treasury Officer, who will arrange to pass it on to the province concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's substantive pay, to a Government servant who has already received an advance of one month's pay before his departure for the institute but has run short of funds while under treatment. Subject to the same conditions of proof and recovery, the Director may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs. 25 per mensem up to the amount admissible under Rules (3) and (4). Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the institute.

(10) The above concessions may be extended to a Government servant without a lien on a permanent post while officiating in a permanent or temporary post, the pay which he may draw while so officiating being taken as the "substantive pay" for the purpose of these rules. The grant of the concessions in such a case is not subject to the usual condition that there must be no extra expense to Government, so far as the one month's extra leave on average pay mentioned in rule (2) is concerned.

2. Any indigent person unconnected with the public service who is bitten by a rabid animal but is unable to proceed to a pasteur institute at his own expense and who is not assisted from private sources may be granted :—

(*a*) third class fare by rail, and actual expenses of journey by road, river or ocean steamer, as the case may be, to the institute and back.

*The power to sanction the grant of the concessions laid down in these rules has been delegated to the Chief Engineer, Central Public Works Department (in respect of works other than provincial works in the Delhi Province), Auditor General, all Accountants General (including the Military Accountant General), the Comptroller, Assam, and the Deputy Accountant General, Central Revenues, Calcutta, in respect of Government servants under their administrative control.

The Agent to the Governor General in the States of Western India, has been delegated powers of a Chief Commissioner for the grant of the concessions mentioned in these rules to entitled persons (excluding Indian States' subjects) residing within his political charge.

(*b*) maintenance allowance at the following daily rates :—

Europeans and Anglo-Indians Re. 1 during the journey and Rs. 2-8-0 during treatment, Indians 4 annas a day during the journey and 6 annas a day during treatment.

(*c*) the cost on account of one or more attendants as in Rule 1 (5).

These concessions may be sanctioned by any Government servant not below such rank as may be fixed by the Chief Commissioner of the province (except that the maintenance allowance, the return journey charges and the conveyance charges from the station to the institute, if necessary, will be paid by the Director of the institute), subject to any further rules which may be made by the Chief Commissioner.

(*d*) The Director may also make advances to indigent persons who come to the institute paying their own expenses up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner. The Director should correspond direct with the officers in charge of the district to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the Treasury, producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the provinces concerned to be adjusted as the amounts advanced are recovered or written off under the local rules. Any sum which is found to be irrecoverable after being passed on to a district officer will be debited to the province concerned as a charge under the head "47—Miscellaneous—Miscellaneous charges for the treatment of patients at the pasteur institute." Otherwise, *i.e.*, if no district officer takes over the claim, the Director will send to the Treasury Officer a certificate to this effect on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General under the head specified above.

(*e*) With regard to indigent patients who are sent, for treatment, from the pasteur institute to a Civil or Cantonment General Hospital, the Director will in the first instance, defray the expenses connected with their diet and hospital charges and, in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in Rules 2 (*d*) and 4 (*b*).

3. An intimation in the form appended to these rules should be sent either with the patient (in a closed cover addressed to the Director of the institute) or with as little delay as possible after the despatch of the patient.

4. Allowances for certified indigents and, when admissible, for their attendants also, will be drawn by the Director of the institute under the following rules :—

(*a*) Conveyance charges from the landing station to the institute may be paid by the Director in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill-health or old age. Such charges will be supported by a certificate of indigence, insufficiency of funds supplied and incapacity of the patient to travel on foot and will be recovered from the local treasury.

(*b*) Maintenance charges for days spent at the institute will be advanced by the Director and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.

(*c*) Travelling allowances and maintenance charges for the return journey will be paid by the Director of the institute according to the rates admissible to a patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

NOTE 1.—This rule may be amended in respect of any institute by the local Government concerned.

NOTE 2.—These advances will be made from a permanent advance and will be recouped on consolidated bills.

5. The cost of anti-rabic treatment of all employees of the Central Government as well as of indigent persons belonging to centrally administered areas, when treated at the Pasteur Institute, Kasauli, or at any of its centres in such areas should be reimbursed to the Institute in accordance with the following rules :—

(*i*) In the case of Government servants whose substantive pay exceeds Rs. 100 per mensem the charges should be recovered from the individuals concerned direct by the Director, Pasteur Institute, Kasauli, or the officer in charge of the Centre at which the patient is treated.

(*ii*) In the case of a Government servant whose substantive pay does not exceed Rs. 100 per mensem, the charge will be recovered from the Department of the Government of India or the Head of the Office or the local Administration under whom he is employed, through quarterly bills, and debited against the Departmental budget.

(*iii*) In the case of indigent persons belonging to centrally administered areas the charge should be recovered by the Pasteur Institute from the local Body or Administration whose officers send such a patient for anti-rabic treatment, by submission of quarterly bills. When paid by Government, the charge in such cases will be debited to the head "47—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute".

APPENDIX 8.

FORM OF INTIMATION.

(*a*)————————is hereby directed to proceed for anti-rabic treatment to————————and is allowed to take (*b*)————————as his attendant. He is a (*c*)————————. The expenses are debitable to the Central Government.

He has been granted the concessions noted on the reverse.

Nothing
————————for maintenance at the institute and return
Rs. (as shown on the reverse)
journey has been advanced to him.

Station————————.

Signature————————.

(Despatching Officer).

Designation————————.

Dated the————————19 .

(*a*) Name of the patient.

(*b*) Name of the attendant (if any sent).

(*c*) 1. Government servant.

2. Member of the family of No. 1.

3. Indigent person.

(REVERSE.)

List of concessions granted to————————sent for anti-rabic treatment.

Advance of one month's substantive pay.

Road journey allowance to the entraining Railway Station

class Railway fare (tickets) to

Third class free tickets from to

class steamer or boat hire Rs. per head from to

Diet *en route* days at per day

Road journey allowance from to

Mileage Rs.

Motor Transport Requisition No.....

Coolie Rs.

NOTE.—Copies of this form may be obtained gratis at the nearest dispensary or police station.

APPENDIX 8-A.

(See Chapter 3, Article 41.)

Rules regulating the preparation of last-pay certificates in cases of transfers on duty, or of return from leave.

1. Transfers on duty may be of two kinds :—

(1) A Government servant may proceed on duty from one province or circle of audit to another.

(2) A Government servant may proceed on duty from one place to another in the same province or circle of audit.

2. In the former case the Government should obtain a certificate in Form 31-B.

3. If he is employed at the station of the Accountant General or Comptroller of his province, the certificate should be given by that officer.

4. If he has to pass through that station on his way to his new province, the certificate should be given by the officer in charge of the treasury from which he last drew pay and countersigned by the Accountant General or Comptroller.

5. If he is not employed at, and has not to pass through, the Accountant General's station, the certificate should be given by the officer in charge of the treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred Government servant's new province.

Exception.—As an exception to Rules 3, 4 and 5 above, the last-pay certificates of non-gazetted Government servants transferred from one province or circle of audit to another, may be given by the head of the office, and need not be countersigned by the Audit Officer concerned, but in the case of transfers out of India, the last-pay certificate should be signed by the Audit Officer.

6. In the second case of transfer, the Government servant should obtain a last-pay certificate in the same form from the officer in charge of the treasury from which he last drew pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

7. A Government servant who has drawn his leave salary in India should, before returning to duty, obtain a last-pay certificate in the same form from the Audit Officer by whom or within whose jurisdiction his leave salary was last paid.

APPENDIX 8-B.

[See Chap. 9, Art. 159 (*i*).]

Rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families.

1. In these rules "family" means a Government servant's wife, legitimate children and step children residing with and wholly dependent upon him.

2. These rules apply only to gazetted Government servants of non-Asiatic domicile holding substantively a permanent post in any of the Civil Departments or in the Military Accounts Department; and to Military Commissioned Officers (including Military Assistant Surgeons with commissioned rank) of non-Asiatic domicile in civil employ.

Provided that, in the case of officers who are entitled to free passages under any scheme of passage concessions sanctioned by the Secretary of State, the Government of India or Provincial Governments, an advance under these rules will be admissible only when they have exhausted their benefits under the scheme in question. Advances in these cases, if sanctioned after the 31st March 1925, will bear interest at the rate prescribed in Note 4 under Article 154.

Note.—A Government servant's domicile for the purpose of the rules in this Appendix is determined according to the criteria laid down in Appendix B of Schedule IV of the Superior Civil Services Rules.

3. An advance may be made to a Government servant for the cost of passage by sea from a port in India to a port outside Asia of himself and members of his family and also for the cost of the return voyage. The advance for members of the family will be admissible even though they do not accompany the Government servant on the voyage.

4. The amount of each advance shall not exceed four months' pay of the Government servant or Rs. 6,000 whichever is less, subject to the further condition that it shall not exceed the amount actually required at the time for the purpose for which it is granted. It should be a sum expressed in whole rupees, being a multiple of 30.

5. When an advance has previously been sanctioned, the amount of a further advance should be so regulated that the total amount outstanding will not exceed the limits mentioned in Rule 4. For the purpose of recoveries, each advance shall be treated separately.

6. The sanctioning authority will be the Department of the Government of India, or other subordinate authority to whom the power may be delegated with the consent of the Finance Department or the local Government under whose administrative control the Government servant is serving.

7. An advance will not be admissible to a Government servant who does not intend returning to civil duty on the expiry of the leave, and the Government servant shall submit with his application for the advance a certificate that he intends to return to civil duty on the expiry of the leave. The applicant should

at the same time state whether he has taken, or intends applying for, an advance for the same purpose under the rules regulating the General Provident Fund or any other similar provident fund rules.

8. (*a*) Advances will be recovered in thirty-six equal monthly instalments by compulsory deductions from pay, commencing from the first payment of a full month's pay after the advance is granted. Except as provided in clause (*b*) of this rule, no recovery will be made from a Government servant while he is on leave. A borrower may, however, make repayment in less than thirty-six instalments provided that each instalment is a sum expressed in whole rupees or may repay two or more instalments at the same time.

NOTE.—The recovery of the advance shall ordinarily commence when the first payment of a full month's pay is made to the Government servant on his return from leave. But when a Government servant while himself remaining on duty draws an advance for the members of his family only, recovery shall commence in the month following that in which the advance is drawn.

(*b*) If the Government servant retires, or applies for and receives permission to retire on the expiry of his leave, the outstanding balance of the advance (with interest, if any, accrued thereon) will be recoverable at once, but where undue hardship is likely to result from compelling payment in one instalment, a Department of the Government of India or the High Commissioner for India may permit a relaxation of this rule to the extent of allowing monthly recoveries to be made from the pension or leave salary admissible to the Government servant at a rate not less than half the monthly amount of such pension or leave salary. In applying this rule consideration should be given to the amount which will be handed over to a provident fund subscriber on his retirement.

NOTE.—The interest prescribed in the last sentence of rule 2 above will be simple interest and will be calculated on the balances outstanding on the last day of each month. The amount of interest thus calculated will be recovered in one or more instalments, each instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

(*c*) The borrower will submit to the audit officer concerned or, if the advance is paid in England to the High Commissioner for India, within three weeks of the receipt of the advance, receipts showing the amount of payments made for passages. Where, however, the money for passages has to be remitted from India to England (or *vice versa*), the time for submission may be extended by two months. In the event of failure to comply with this rule, the amount advanced (with interest, if any, accrued thereon) shall be recoverable at once. If the receipts produced are for an amount less than that advanced, the balance shall be recoverable at once.

9. Subject to the conditions of these rules, the High Commissioner may sanction an advance to a Government servant on leave drawing his leave salary in London for the cost of return passages to India of the Government servant and his family, provided no advance for the same journey has been previously made.

10. A Government servant receiving an advance under these rules will, on receipt of the advance, sign and deposit with Government an undertaking in Form 31-C.

APPENDIX 8-C.

[SEE INTRODUCTORY NOTES—PARA. 1.]

Treasury Orders.

With the previous sanction of the Secretary of State in Council, the Governor General in Council is pleased to issue the following general orders under rule 16 of the Devolution Rules :—

SECTION I.—*Short title and date of effect.*

1. These orders may be called the Treasury Orders, and they shall come into force with effect from the 1st March 1922.

SECTION II.—*Definitions.*

2. In these orders :—

(*a*) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.

(*b*) *Collector* means the chief officer in charge of the revenue administration of a district.

(*c*) *Principal Auditor* is used in the sense in which it is defined in the rules made under section 96-D of the Government of India Act.

(*d*) *Treasury* includes a sub-treasury.

(*e*) *Treasury Officer* means the officer in immediate executive charge of a treasury.

SECTION III.—*Location of moneys standing in the public account.*

3. Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the terms of the agreement of the Secretary of State in Council with the Bank.

SECTION IV.—*General system of treasury control.*

4. Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, there shall be in every district a treasury under the charge of a treasury officer. If moneys standing in the public account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments : that of the account, under the charge of an accountant, and that of the cash, under the charge of a treasurer.

5. In any treasury in which a Government servant of the Indian Audit Department has not been appointed, as such, to be treasury officer, the following orders will apply :—

(*a*) The treasury shall be in the general charge of the Collector, who may entrust the immediate executive control to a treasury officer subordinate to him but may not divest himself of administrative control. He shall be responsible for the proper observance of these orders and for the punctual submission of all returns required from the treasury by the Governor General in Council.

(*b*) The duty of verifying and certifying the monthly cash balance, if any, in the treasury, and of submitting monthly accounts in such form or forms and after such verification as the Auditor General may prescribe, shall be undertaken by the Collector or by such other officer as the Governor in Council may specify. It must be performed by the Collector in person at least once in every period of six months.

(*c*) A change of incumbent of the office of Collector shall at once be reported to the principal auditor concerned by the incoming Collector, who shall certify to the principal auditor the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Auditor General may prescribe.

6. In any treasury in which a Government servant of the Indian Audit Department has been appointed, as such, to be treasury officer, the duties of the Collector in relation to the custody of moneys in the treasury shall be such as the Governor in Council, with the concurrence of the Governor General in Council, may specify.

SECTION V.—*Payment of Government moneys into the public account.*

7. Except as provided in order 8, all moneys received by Government servants in their official capacity, other than moneys withdrawn from the public account under the provisions of section VIII below, shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the general balances of Government. Departmental receipts shall not be appropriated to meet departmental expenditure except with the sanction of the Governor General in Council.

8. In certain exceptional cases, Government servants may be permitted to open a separate account with a bank and to pay into it moneys received by them in their official capacity. The conditions on which such permission may be given are detailed in Appendix A.

9. (*a*) The procedure to be adopted by Government servants in paying into treasuries moneys derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor in Council, with the concurrence of the Auditor General.

(*b*) The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor General in Council.

(*c*) The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor General in Council.

SECTION VI.—*Custody of moneys standing in the public account.*

10. (*a*) The procedure for the safe custody of moneys in a treasury shall be such as the Governor in Council, with the concurrence of the Governor General in Council, may specify.

(*b*) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII.—*Transfer of moneys standing in the public account.*

11. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as the Controller of the Currency may issue in this behalf. It shall not be subject to the orders in section VIII below.

SECTION VIII.—*Withdrawal of moneys from the public account.*

12. *Definition.*—In this section withdrawal means the withdrawal of funds from the public account for expenditure on provincial subjects. The procedure to be adopted by Government servants in withdrawing funds from the public account for expenditure on central subjects shall be such as may be specified by the Governor General in Council.

13. *General rule.*—Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the treasury officer or of a Government servant of the Indian Audit Department authorised in this behalf by the Auditor General.

14. *Power of a principal auditor.*—A principal auditor may, subject to the general control of the Auditor General, permit withdrawal for any purpose.

15. *Instructions to treasury officers.*—(*a*) A treasury officer may permit withdrawal for the following purposes :—

(*i*) To pay sums due by Government to the drawing officer.

(*ii*) To place the drawing officer in funds to meet claims likely to be presented against Government in the immediate future by

(1) other Government servants or

(2) private parties.

(*iii*) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.

(*iv*) To pay direct from the treasury sums due by Government to a private party.

(*b*) Unless in any case it be otherwise expressly ordered by a principal auditor, a treasury officer shall not permit withdrawal for any purpose not specified in clause (*a*) of this order.

16. Except as provided in orders 23 and 24 below, a treasury officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the treasury officer to such checks, as the Governor in Council, with the concurrence of the Auditor General, may specify.

17. A treasury officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the principal auditor responsible for the audit of the payment.

18. Except under the general or special orders of the Governor in Council, a payment shall be made in the district in which the claim arises.

19. The leave salary of a gazetted Government servant, who draws his leave salary in India, may be paid in any district in India. The leave salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

20. Pensions payable in India may be paid in any district in India.

21. No withdrawal shall be permitted in order to meet the pay, leave salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension payable from general revenues, until an audit officer has intimated the rate at which payment should be made, provided that the Governor General in Council may, for special reasons and with the concurrence of the Auditor General, relax the provisions of this order.

22. No withdrawal shall be permitted in order to meet the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim be supported by a last-pay certificate in such form as may be prescribed by the Auditor General.

23. In case of urgent necessity, a Collector may require a treasury officer to make a payment in contravention of order 16, 17, 18, 19, 21 or 22 above ; provided that the Collector records an order in writing and immediately sends a copy of the order, together with an explanation of the circumstances which rendered it necessary, to the principal auditor who will audit the payment. The treasury officer also shall intimate the payment to the principal auditor.

24. A treasury officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, provided that he intimates to the drawing officer the correction which he makes.

25. *Instructions to drawing officers.*—A Government servant who is authorised to withdraw moneys by means of cheques shall notify to the treasury officer or to the local officials of the Bank, as the case may be, the numbers of the cheque books which from time to time he proposes to use and of the cheques which they contain.

26. When a Government servant who is authorised to draw or countersign cheques or bills payable at a treasury or the Bank makes over charge of his office to another, he must send a specimen of the relieving Government servant's signature to the treasury officer or the local officials of the Bank as the case may be.

SECTION IX.—*Responsibility for moneys withdrawn.*

27. (*a*) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the principal auditor, the Military Accountant General, or the Controller of Military Accounts concerned. In cases in which the acquittances of the actual payees are not sent for audit the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them.

(*b*) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor in Council.

28. A treasury officer receiving an intimation from an audit officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer must effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order ; and the drawing officer must without delay repay the sum by such method as the audit officer may prescribe.

SECTION X.—*General Exception.*

29. A Governor in Council may not, without the sanction of the Governor General in Council, so exercise any power conferred upon him by these orders as to impose upon the Bank in connection with Government business any responsibility which the Bank is not liable to undertake at the time when these orders come into force.

NOTE.—The above Treasury Orders have statutory authority in their application to provincial transactions only. In their application to central transactions they should be regarded as executive orders issued by the Governor General in Council (see paragraph 1 of the Introductory Notes to this Code).

APPENDIX A.

I. The public account is the account maintained of moneys which have passed into the custody of Government. It does not cover moneys paid to a Government servant in an official or any other capacity, unless such moneys have been paid by such Government servant into the Government account at a Treasury or the Bank.

II. (*a*) Except as provided in clause (*b*) of this rule, every Government servant shall, without undue delay, pay into the public account all moneys received by him as dues of Government or for deposit in the custody of Government ; and no Government servant shall deposit in a bank moneys withdrawn from the public account.

(*b*) (*i*) Accounts with a bank may be opened without restriction by the following classes of Government servants :—

An Administrator General.

An Official Trustee, Assignee or Receiver.

A Sheriff.

The Solicitors to the Government of India and the Government of Madras.

An Accountant General of a High Court or the Account Officer of a High Court on the Original Side.

(*ii*) To avoid risk of loss from Military treasure chests, Officers Commanding Units and others concerned with the administration of public funds in the Military Department may open accounts with a bank in their official capacity.

(*iii*) A Governor or a Lieutenant-Governor may permit his Private or Military Secretary to open an account for the deposit of funds under the personal control of the Governor or Lieutenant-Governor.

III. All accounts opened under these rules must be opened with the Bank, where it exists. If the Bank be not available, an account may be opened in a Post Office Savings Bank or with the approval of the local Government with any other bank.

APPENDIX 8-D.

(See Chapter I, Article 33-B.)

Rules regarding the destruction of Accounts records in offices rendering accounts to Audit Officers.

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by the local Government with the concurrence of the Accountant General :—

(*a*) The following should on no account be destroyed :—

Records connected with expenditure which is within the statute of limitation.

Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.

Record connected with claims to service and personal matters affecting persons in the service.

Orders and sanctions of a permanent character, until revised.

(*b*) The following should be preserved for not less than the periods specified against them :—

Description of Records.	Period of preservation. Years.	
Annual establishment return (Books of establishment)	35	
Register of contingent expenditure	5	
Detailed budget estimates of an office	5	
Travelling allowance bills and acquittance rolls relating thereto	3	
Service books	5	after death or retirement whichever is earlier.
Leave accounts of non-gazetted Government servants	3	after death or retirement.
Cases in which invalid pensions have been sanctioned	25	
Other pension cases	5	after retirement.
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures	2	
Mortality return of pensioners	5	
Pay bills, and Acquittance Rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted and no service books are maintained	35	
Pay bills of other classes of Government servants and acquittance rolls for pay and allowances (other than travelling allowance) when maintained separately (see notes 1 and 2 below)	6	

Note 1.—Establishment pay bills and acquittance rolls up to and for the year 1928 should continue to be preserved for a period of 35 years.

NOTE 2.—Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books. In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to Articles 370 and 371 of the Civil Service Regulations with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

NOTE 3.—The periods of preservation of account records in Public Works Offices are prescribed separately by the Government of India.

(*c*) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Departments and Divisional or District Officers may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

(*d*) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of Department.

(*e*) Full details should be maintained permanently, in each office, of all records destroyed from time to time.

APPENDIX 8-E.

(See Chapter 9, Article 155, Note 2.)

Instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses.

(1) On receipt of an application for an advance, the head of the office (*e.g.*, the District Superintendent of Police, Divisional Forest Officer or Inspector of Schools) should inspect the land or the house personally and satisfy himself by local inquiry that the amount of the advance applied for has not been over-estimated. He should then direct one of his responsible subordinates (*e.g.*, Superintendent or Assistant Superintendent, Nazir or Accountant) to examine the records of the Registration Office and satisfy himself that the property has been free from encumbrances during the past 12 years. The head of the office should then forward the application with his report thereon to the head of his department for sanction.

(2) Under rule VII of the rules in Article 155 (*a*), the sanctioning authority has to satisfy himself regarding the applicant's clear title to the property. If the head of the department decides to sanction the advance, and if funds for making the advance are available, he should forward the application to the Deputy Commissioner of the district concerned for verifying the applicant's title to the property.

(3) The Deputy Commissioner or one of his assistants should personally inspect the land or the house, examine the applicant, and require him to produce title deed, if any, in his possession. The vendor should next be examined, and he also should be required to produce his title deeds. If the site or house has changed hands more than once, as often happens, then all the predecessors in title of the present vendor should be examined with their title deeds. When the property lies in a municipal area, the Secretary of the Municipal Committee should then be asked to report, after reference to his records, what person or persons have been in actual possession of the house or the land concerned during the past 12 years.

(4) The application should then be forwarded by the Deputy Commissioner to the Legal Remembrancer to Government with the investigating officer's report thereon for further examination of the title.

(5) The Legal Remembrancer will examine the applicant's title to the property and will forward the application to the head of the department with his opinion.

(6) If the reports of the Deputy Commissioner and the Legal Remembrancer show that the applicant has a clear title to the property, the advance will be sanctioned by the head of the department.

(7) Rule III of the rules in Article 155, requires that an advance for the construction of a house should be paid in instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months,

and that satisfactory evidence should be produced by the applicant to show that the amount of the previous instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The head of the office or a responsible assistant should verify by personal local inspection that the conditions laid down in the rule have been fulfilled.

NOTE.—The above instructions should be followed with due regard to any modifications necessary with reference to the local procedure prescribed by the local Government in sanctioning house building advances to the officers under their administrative control.

APPENDIX 8-F.

(SEE CHAPTER 15-A, ARTICLE 259-I.)

Contracts and agreements involving liabilities on the part of the State.

The following rules are laid down to regulate the powers of the Government of India and of local Governments and Administrations to enter into or sanction contracts and agreements involving liabilities on the part of the State:—

Statutory Rules.

The following provisions and restrictions are prescribed by the Secretary of State in Council, in exercise of the power reserved to him by Statutes 22 and 23 Vict., Cap. 41, section I, and shall apply to all concessions, grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India, or by a local Government or Administration or other authority in India, to or with any person, firm, company, syndicate, municipality, or other public body who or which has applied for the same for mining, milling or any other industrial or manufacturing purposes or for the purpose of any railway, tramway, water works or other undertaking of a like nature, not being for ordinary agricultural or settlement purposes or for the purpose of securing the exploitation of forest produce from State forests.

I.—No concession, grant, or lease of land, of mineral or forest rights, or of right to water power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and no contract involving the execution or maintenance by Government of works, shall be made or entered into by the Government of India to, with or in favour of any person, firm, syndicate, company, municipality or other public body for any of the purposes above mentioned without the express sanction of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees ; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees ; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

II.—No concession, grant, or lease of land, of mineral or forest rights, or of right to water power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and no contract involving the execution or maintenance by Government of works, shall be made or entered into by any local Government or Administration or other authority in India to, with or in favour of any person, firm, company, syndicate, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India and of the Secretary of State in Council,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding ten years and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees ; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees ; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

III.—No such concession, grant, lease, or contract shall be made by any local Government or Administration or other authority in India to, with or in favour of any person, firm, company, municipality, or other public body for any of the purposes above mentioned without the express sanction of the Government of India,—

if such concession, grant, lease, or contract

(*a*) is intended to endure for a period exceeding five years and is not accompanied by an unconditional power of revocation by the Government at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of five thousand rupees ; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of one lakh of rupees ; or

(*c*) involves the cession of property or rights of which the estimated value exceeds one lakh of rupees.

IV.—*Deleted.*

V.—No transfer of any such concession, grant, lease, or contract, or of any part thereof, of any interest therein, or any under-letting, shall be recognized as valid except it be made with the express assent of—

(*a*) the Secretary of State in Council in cases falling within Rule I or II ;

(*b*) the Government of India in cases falling within Rule III ; and

(*c*) the local Government or Administration in any other cases :

And the Secretary of State in Council and the Government of India, as the case may be, may in his or their absolute discretion refuse such assent.

VI. —In the every writing intended to express any concession, grant, lease, or contract which falls within these rules, it shall be expressly declared that such concession, grant, lease, or contract is granted or made subject to them.

VII.—When the assent of the Secretary of State in Council is rendered by these rules necessary to the validity of any concession, grant, lease, or contract, or to the transfer thereof, it shall be signified under the hand of an Under Secretary of State ; and when the assent of the Government of India is so required, it shall be signified under the hand of a Secretary of that Government.

VIII.—The foregoing Rules I to VII, inclusive, shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rule, issued or approved, by the Secretary of State in Council.

Supplementary Rules.

RULE A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreements, if the rights under it are transferable, must be so framed that it will be beyond the power of the grantees or contractees to transfer their rights, or any part of them, except with the sanction of the Government of India, or of local Governments and Administrations in cases coming within their cognizance.

B.—All such concessions and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases.

C.—Before any concession or agreement of the class referred to is submitted for the approval of the Government of India, its terms, should be considered in the Judicial Department of the local Government and by the highest legal adviser to that Government.

D.—The foregoing rules shall not apply to any concession, grant, lease or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved by the Secretary of State in Council.

APPENDIX 8-G.

(See Chapter 15-A, Article 259-I.)

Classes of deeds, contracts and other Instruments authorised by the Governor General in Council to be executed by the various authorities of the Civil Department.

(*N.B.*—Extract from Government of India, Home Department, Resolution No. 713—734-Judicial, dated 2nd June 1913, as corrected from time to time.)

In exercise of the powers conferred by section 2 of the East India Contracts Act, 1870 (33 and 34 Vict., Cap. 59), and of all other powers enabling him in this behalf, the Governor General in Council is pleased, in supersession of existing orders, to declare that the undermentioned classes of deeds, contracts, and other instruments referred to in section 2 of the Government of India Act, 1859 (22 and 23 Vict., Cap. 41), may be executed as follows :—

A.—In the case of Governor General in Council—

1. All deeds and instruments relating to any matters other than those hereinafter specified.	By a Secretary to the Government of India.

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D.—In the case of the Public Debt and Currency Departments, Treasuries and Accounts Offices :—

1. Mortgage-deeds given as security in connection with the employment of officers as Treasurers and the like in Currency Offices, and agreements entered into with such officers.	By the Controller or the Deputy Controller of the Currency.
2. Mortgage-deeds given as security in connection with the employment of officers as Treasurers and Shroffs in District or Sub-District Treasuries and agreements entered into with such officers.	By Collectors or Deputy Commissioners of Districts.
3. Mortgage-deeds given as security in connection with the employment of Treasurers, Cashiers or Clerks in Account Offices, charged with the disbursement of money or the custody and handling of securities.	By the Head of the Office.
4. Instruments relating to the re-assignment of insurance policies which are assigned to the Secretary of State for India in accordance with the rules regulating the General Provident Fund.	By the Account Officer of the Fund, as defined in the rules of the fund.
5. Deeds of re-conveyance of security given by Shroffs in District and Sub-District Treasuries.	By Collectors or Deputy Commissioners of Districts.
6. Government securities	The Controller of the Currency and in the case of securities issued from Madras and Bombay, the Deputy Controllers of the Currency, Madras and Bombay, respectively.
7. Deeds of transfers of shares held by the Secretary of State in Council and endorsements of dividend warrants relating to such shares.	By the Controller of the Currency.

8. Contracts for the supply of remittance boxes, the conveyance of note and treasure boxes and the provision of store and labour in connection with the Currency Department.	By Currency Officers and Deputy Controllers of the Currency.

DD.—In the case of the Income-tax Department :—

Contracts and other instruments relating to the Income-tax Department.	By Commissioners of Income-tax.

E.—In the case of the Public Works Department (subject to any limit fixed by Departmental orders) :—

1. All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.	By Secretary to Government, Chief Engineers, Superintending Engineers, Electrical Engineer to the Government of Bombay, Consulting Architect to the Government of Bombay, Superintendents of Works, Divisional Officers, Sub-Divisional Officers, Assistant or Assistant Executive Engineers, the Military Secretary to His Excellency the Viceroy, the Superintendent of the Viceregal Estates, Military Secretary to His Excellency the Governor of Bengal, Superintendent of the Governors' Estates, Bengal, the Chief Engineer, Public Health Department, Bengal, Superintending Engineers and Executive Engineers of the Public Health Department, Uinted Provinces, Chief Engineer, Roads and Buildings, Kashmir, Electric Inspector to Government, United Provinces and the Electric Inspector, Bihar and Orissa.
2. All instruments relating to the execution of works of all kinds, connected with buildings, bridges, roads, canals, tanks, reservoirs, docks and harbours and embankments, and also instruments relating to the construction of water works, sewage works, the erection of machinery, and the working of coal-mines.	
3. Bonds of auctioneers and security bonds for the due performance and completion of works.	
4. Security bonds for the due performance of their duties by Government servants whom the officers specified have power to appoint.	
5. Leases for grazing cattle on canal banks or road sides ; for fishing in canals ; for the cultivation of land under the Irrigation Department ; leases of water for irrigation and other purposes ; and leases of water power ; and instruments relating to the sale of grass, trees or other produce on road sides or in plantations.	By Chief Engineers, Superintending Engineers, Superintendents of Works, and Divisional Officers, and in Bengal and Bihar and Orissa by Sub-Divisional Officers of the Irrigation Branch and in Madras by Sub-Divisional Officers of the Public Works Department.
6. Leases of houses, land or other immoveable property, provided that the rent reserved shall not exceed Rs. 5,000 a month.	By Chief Engineers, Superintending Engineers, Electrical Engineer to the Government of Bombay, Consulting Architect to the Government of Bombay, Superintendents of Works and Divisional Officers.
7. All instruments connected with the reconveyance of property given as security.	
8. Agreements for the recovery of fines on account of drift wood or other timber passing into a canal.	
9. Instruments connected with the collection or framing of tolls at bridges or ferries or other means of communication provided by the local Government.	By Chief Engineers, Superintending Engineers, Electrical Engineer to the Government of Bombay, Consulting Architect to the Government of Bombay, Superintendents of Works, Divisional Officers and the Assistant Commissioner, Coorg.

10. Agreements relating to the loan of tools and plant to contractors and others.	By Executive Engineers.
11. Agreements for catering contracts in hostels and tiffin rooms in public buildings.	By Superintending Engineers.
12. All deeds and instruments relating to any matters other than those specified in heads 1 to 11.	By Secretaries and Joint Secretaries to local Governments.

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FF.—In the case of the Foreign and Political Department :—

1. Agreements with members of the establishment of the British Legation, Kabul.	By His Majesty's Minister at Kabul.
2. Agreements with members of the staff of the Executive Engineer, Kabul Division.	
3. Agreements with members of the establishment of the Indian Vice-Consulate at Jeddah.	By His Majesty's Minister at Jeddah.

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FFF.—In the case of the Commerce Department :—

1. Contracts for the tending of the General Lighthouses and Lightships and for the Supply of Stores, provisions, etc., to the General Lighthouses and Lightships.	The Superintendents of Lighthouses concerned.
2. Contracts relating to the execution of works for the General Lighthouse Department.	The Chief Inspector of Lighthouses in British India and the Superintendents of Lighthouses concerned.

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GG.—In the case of the Indian State Broadcasting Service (subject to the conditions laid down by the Government of India) :—

Contracts and other instruments relating to the Indian State Broadcasting Service.	By the Directors of Stations at Bombay and Calcutta.

H.—In the case of the Indian School of Mines, Dhanbad :—

Bonds indemnifying owners of mines and oil fields against claims by students under the Indian Workmen's Compensation Act, 1923.	By the Principal, Indian School of Mines.

I.—In the case of the Civil Medical Department under the Government of India :—

Contracts or other instruments relating to the Medical Department.	By the Director General of the Indian Medical Service.

II. In the case of the Survey of India :—

1. Contracts and other instruments relating to (*a*) house-building advances and (*b*) advances for the purchase of motor cars.	By Surveyor General.
2. Agreement or leases for hire of buildings required for the Survey of India for periods not exceeding one year.	By Directors.
3. All instruments relating to purchase supply, and conveyance or carriage of materials, stores, machinery, etc., and repairs of same.	By Surveyor General, Directors and Superintendent, Mathematical Instrument Office.
4. All instruments relating to execution of works of all kinds connected with buildings and estates in the charge of the department.	By Surveyor General and Directors.

5. Security bonds for the due performance of their duties by Government servants whom the officers specified have power to appoint.	By Surveyor General and Directors.
J.—In the case of the Forest Department :—	
Contracts and other instruments in matters connected with the administration and working of forests and with the business of the Forest Department generally.	By Chief Conservators, Conservators, Collectors of Districts, Deputy Assistant, Extra Deputy, and Extra Assistant Conservators of Forests to such extent and within such limits as the local Government may prescribe by notification in the Official Gazette.
JJ.—In the case of the Indian Stores Department :—	
1. All contracts and instruments relating to purchase, supply and conveyance, or carriage of materials, stores, machinery, etc.	By the Chief Controller of Stores, the Director of Purchase, Deputy Directors of Purchase, Controllers of Purchase, Assistant Directors of Purchase and Assistant Controllers of Purchase.
2. Security bonds for the due performance and completion of work.	
3. All instruments connected with the reconveyance of property given as security.	
4. Security bonds for the due performance of their duties by Government servants.	By the Chief Controller of Stores.
5. Leases of houses, land, or other immoveable property, provided that the rent reserved shall not exceed Rs. 5,000 a month.	
6. All instruments relating to the execution of works of all kinds connected with the additions and alterations to buildings, and with foundations and housing of machinery and electric and sanitary installations.	
JJJ.—In the case of the Civil Aviation Directorate :—	
1. All contracts and instruments relating to subsidies to flying clubs, loan of aeroplanes, equipment or other Government property to flying clubs and aircraft operators.	By Director of Civil Aviation in India.
2. All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.	By Director and Deputy of Director of Civil Aviation in India, the Officer-in-charge, Karachi Air Port, and aerodrome officers in the Civil Aviation Directorate.
3. All instruments relating to the execution of works of all kinds, connected with aerodromes and air routes including buildings, roads, electric and water installations, fences, earthworks, the erection and maintenance of machinery, lighting apparatus and other requipment.	
4. Security bonds for the due performance and completion of works in respect of civil aviation.	
5. Leases for houses, buildings, rooms and plots of land on civil aerodromes and landing grounds, for grazing cattles on aerodromes, for fishing rights on civil aviation lands, for the cultivation of civil aviation land and instruments relating to the sale of grass, trees or other produce on civil aviation lands.	

K.—In the case of the Printing and Stationery Department :—

1. Contracts for the supply of Stationery (and bonds of employees when it is necessary that they should be executed by the obligee), etc., to the Controller of Printing and Stationery, India.	By the Controller of Printing and Stationery, India.
2. Contracts for printing works.	

KK.—In the case of the Salt Revenue Department :—

Northern India Salt Revenue Department.

1. (*a*) All contracts deeds or other instruments relating to the execution of salt works, the supply of labour, stores, building materials, etc., and any other like engagement relating to the business of the Northern India, Salt Revenue Department.	By the Commissioner, Northern India Salt Revenue, or by a General Manager or an Assistant Commissioner in charge of a division.
(*b*) Contracts for the lease of land in the control of the Northern India Salt Revenue Department where such lease is otherwise permissible.	

Madras Salt Department.

2. (*a*) Leases of whole Excise Salt Factories in the Madras Presidency.	By the Collector of Salt Revenue, Madras.
(*b*) All contracts, deeds or other agreements relating to the execution of salt works or the purchase, sale or transport of salt, the supply of labour, stores, building materials, etc., and any other like engagements relating to the salt revenue or the business of the Madras Salt Department.	
(*c*) All contracts, deeds or other agreements relating to the execution of salt works or the purchase, sale or transport of salt, the supply of labour, stores, building materials, etc., and any other like engagements relating to the salt revenue, or the business of the Salt Department within their respective jurisdictions and within the limit of value of Rs. 5,000.	By Assistant Commissioners of Salt.
(*d*) Leases of land for salt manufacture in Government Salt Factories.	
(*e*) Leases of land for salt manufacture in Excise Salt Factories.	

Bombay Salt Department.

3. (*a*) Deeds, contracts, and instruments relating to salt revenue or to the business of the Bombay Salt Department, or to the land, buildings or other property in the control of the Salt Department.	By the Collector of Salt Revenue, Bombay.
(*b*) Contracts and other instruments for the purchase, supply and conveyance or carriage of building materials, stores, machinery, etc., and contracts for petty construction and repairs and for public works of every description which are executed by the Salt Department.	By Assistant Collectors of Salt Revenue.

Burma Salt Revenue Department.

4. All contracts, deeds or other instruments relating to Salt revenue or to the business of the Burma Salt Revenue Department, or to any land, buildings or other property in the control of the Salt Department.	By the Commissioner of Salt Revenue, Burma.
5. All contracts, deeds or other instruments relating to the execution of salt works, the supply of labour, stores, building materials, etc., and contracts for petty construction and repairs and for public works of every description which are executed by the Salt Department.	By the Collector of Salt Revenue, Burma.

KKK.—In the case of the Customs Department :—

(*a*) Security bonds executed by clerk shroffs at outports in the Madras Presidency.	By Inspectors of the respective Customs Circles.
(*b*) All contracts, deeds and other instruments relating to the business of the Customs Department other than those specified in clause (*a*).	By Collectors of Customs.

KKKK.—In the case of the Opium Department :—

(*a*) Contracts and other instruments for the purchase, supply and conveyance or carriage of building materials and stores, and contracts for petty construction and repairs and for public works of every description which are not executed by the Public Works Department.	By the Factory Superintendent, Opium Factory, Ghazipur, for contracts relating to that Factory and by District Opium Officers for contracts relating to their divisions.
(*b*) Contracts for the supply of weighment articles and leases of agricultural land attached to opium buildings within the jurisdiction of District Opium Officers.	By District Opium Officers.
(*c*) Contracts for (*i*) Miscellaneous stores, (*ii*) mango-wood chests plants and scantlings for the packing of opium, (*iii*) the disposal of unserviceable leaf and trash and accumulations of cinders and ashes and (*iv*) leases of agricultural land attached to the Opium Factory, Ghazipur.	By the Factory Superintendent, Opium Factory, Ghazipur.
(*d*) Contracts and other instruments relating to the business of the Opium Department other than those specified in clauses (*a*), (*b*) and (*c*).	By the Opium Agent.

KKKKK.—In the case of the Accounts Department :—

Contracts relating to the execution of works connected with the maintenance of buildings in charge of the Accountant General, Punjab.	By the Accountant General, Punjab.

L.—In the case of all Imperial Departments :—

1. Contracts and other instruments relating to house-building advances, and advances for the purchase of motor cars.	By heads of Imperial Departments, other than the Army Department, in respect of which the procedure prescribed in Pay and Allowance Regulations for the Army in India, Part II, shall be observed.

2. Contracts and other instruments, relating to the Scheme for the development of Vizagapatam Harbour—	
(*a*) All contracts, deeds and instruments not exceeding Rs. 10 lakhs in value for the execution of works.	By the Administrative Officer of the Vizagapatam Harbour.
(*b*) All contracts, deeds and instruments not exceeding Rs. 1 lakh in value for the execution of works.	By the Engineer-in-Chief of the Harbour Construction.
(*c*) Leases of land acquired for the harbour construction and renewal of such leases provided that the period of each lease or each separate renewal does not exceed three years and that the rent reserved shall not exceed Rs. 5,000 a month.	By the Administrative Officer, the Engineer-in-Chief or the Traffic Manager of the Harbour Construction.
(*d*) All contracts, deeds and instruments not hereinbefore specified.	By the Secretary to the Railway Board.
3. Contracts and other instruments relating to the Imperial Institute of Agricultural Research, Pusa, including its sub-stations.	By the Director, Imperial Institute of Agricultural Research, Pusa.
4. Leases of land, purchases or leases of harvesting, cutting or usufructuary rights and renewals of such leases, provided the period of each lease or separate renewal does not exceed two years agreements for sale of Government property on commission basis or for sale of farm and dairy produce and contracts for the supply of cream, grain, fodder and stores used in the manufacture and issue of dairy products at the sub-stations of the Imperial Institute of Agricultural Research, Pusa, in charge of the Imperial Dairy Expert.	By the Imperial Dairy Expert.
5. Contracts and other instruments relating to the Imperial Institute of Veterinary Research, Muktesar, including its sub-stations.	By the Director, Imperial Institute of Veterinary Research, Muktesar.

* * * * * * * *

V.—In the case of the Chief Commissioner of Coorg :—

As regards contracts, etc., not hereinbefore specified.	By his Secretary.

W.—(*i*) In the territories under the administration of the Government of the North West Frontier Province, as regards contracts, etc., not hereinbefore specified :—

1. All deeds and instruments relating to matters other than those specified in heads 2 to 7.	By a Secretary to Government.
2. Contracts and other instruments for the supply of stores, clothing, etc.	By Heads of Departments concerned.
3. Contracts and other instruments relating to matters connected with their respective Departments.	By all Heads of Departments.

4. Contracts and other instruments connected with the lease or sale of land, or whereby land is mortgaged to Government in security for a loan; and contracts and instruments relating to any matter falling within their ordinary jurisdiction including the execution of civil works not under the Public Works Department.	By Deputy Commissioners.
5. Sanads—	
(*a*) containing or conferring exemption from payment of land revenue;	By the Revenue and Divisional Commissioner.
(*b*) containing or confirming any pension or grant of money connected with the land revenue;	
(*c*) contracts and instruments relating to any matter falling within the jurisdiction of the Settlement Department.	
6. Agreements for the recovery of advances under the Land Improvement Loans Act, XIX of 1883, and the Agriculturists' Loans Act, XII of 1884.	By Deputy Commissioners.
7. Contracts and other instruments relating to house building advances.	By the authorities granting the advances.

W.—(*ii*) In the territories under the political control of the Agent to the Governor General in the North-West Frontier as regards contracts, etc., not hereinbefore specified:—

1. All deeds and instruments relating to matters other than those specified in heads 2 and 7.	By a Secretary to the Agent to the Governor General.
2. Contracts and other instruments for the supply of stores, clothing, etc.	By Heads of Departments concerned.
3. Contracts and other instruments relating to matters connected with their respective Departments.	By all Heads of Departments.
4. Contracts and other instruments connected with the lease or sale of land, or whereby land is mortgaged to Government in security for a loan; and contracts and instruments relating to any matter falling within their ordinary jurisdiction including the execution of civil works not under the Public Works Department.	By Political Agents or Deputy Commissioners.
5. Sanads—	
(*a*) containing or conferring exemption from payment of land revenue,	By the Revenue and Divisional Commissioner.
(*b*) containing or confirming any pension or grant of money connected with the land revenue,	
(*c*) contracts and instruments relating to any matter falling within the jurisdiction of the Settlement Department.	

6. Agreements for the recovery of advances under the Land Improvement Loans Act, XIX of 1883, and the Agriculturists' Loans Act, XII of 1884.	By Political Agents or Deputy Commissioners.
7. Contracts and other instruments relating to house-building advances.	By the authorities granting the advances.

X.—In the territories under the administration of the Chief Commissioner of Delhi, as regards contracts, etc., not hereinbefore specified :—

1. In the case of the Chief Commissioner.	
All deeds and instruments relating to matters other than those specified in heads 2 to 5 and 7 and 8.	By the Chief Commissioner.
2. Contracts and other instruments connected with ferries, dues for grazing cattle on places other than canal banks, fisheries, *nazul* buildings, spontaneous products and minerals, execution of minor works not under the Public Works Department, and the supply of necessaries for depots.	By the Deputy Commissioner.
3. Contracts and other instruments in matters connected with the lease or sale of land.	
4. Contracts relating to any matter falling within his ordinary jurisdiction.	
5. (*a*) Instruments of free grant of proprietary right in land.	
(*b*) Instruments whereby property is mortgaged to the Government as security for a loan.	
(*c*) Instruments of exchange of land.	
6. Contracts for the supply of clothing, etc., for the police.	By the Chief Commissioner.
7. Contracts for the supply of articles for use in jails, or regarding the sale of articles manufactured in jails.	By the Inspector General of Prisons, Punjab.
8. Contracts and other instruments relating to house-building advances.	By the authorities granting the advances.

Y.—In British Baluchistan and the territories administered by the Agent to the Governor General in Baluchistan as such Agent as regards contracts, etc., not hereinbefore specified :—

1. All deeds and instruments relating to matters other than those specified in heads 2 to 6.	By the First Assistant to the Agent to the Governor General and Chief Commissioner.
2. Contracts and other instruments for the supply of stores, clothing, etc.	By Heads of Departments concerned.

3. Contracts and other instruments relating to matters connected with their respective Departments (including mining leases).	By all Heads of Departments.
4. Contracts and other instruments connected with the lease or sale of land, other than mining leases, or whereby land is mortgaged to Government in security for a loan and contracts and instruments relating to any matter falling within their ordinary jurisdiction, including the execution of civil works not under the Public Works Department.	By Political Agents and Deputy Commissioners.
5. Sanads—	
(*a*) containing or conferring exemption from payment of land revenue;	By the Revenue Commissioner.
(*b*) containing or confirming any pension or grant of money connected with the land revenue;	
(*c*) contracts and instruments relating to any matter falling within the jurisdiction of the Settlement Department.	
6. Contracts and other instruments relating to house-building advances.	By the authorities granting the advances.

Z.—In the territories under the administration of the Chief Commissioner, Andaman and Nicobar Islands, as regards contracts, etc., not hereinbefore specified:—

All deeds, contracts and other instruments in matters connected with the grant of lands, the working and business of the Forest and Public Works Departments or the General administration of the Islands.	By the Chief Commissioner.

APPENDIX 8-H.

(See Chapter 15-A, Article 259-I.)

General principles applicable to contracts involving expenditure from the Central Revenues.

The following fundamental principles for the guidance of authorities who have to enter into contracts or agreements have been laid down by the Governor General in Council :—

(1) The terms of a contract must be precise and definite, and there must be no room for ambiguity or mis-construction therein.

(2) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.

(3) Standard forms of contracts should be adopted wherever possible, the terms to be subject to adequate prior scrutiny.

(4) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority.

(5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.

(6) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited, and in cases where the lowest tender is not accepted, reasons should be recorded.

(7) In selecting the tender to be accepted the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.

(8) Even in cases where a formal written contract is not made, no order for supplies, etc., should be placed without at the least a written agreement as to price.

(9) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.

(10) The Auditor General and under his direction, other audit authorities have power to examine contracts, and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

These principles will apply to all contracts involving expenditure from central revenues, and should be carefully observed by all officers who have to enter into such contracts on behalf of Government.

Reference Table linking up the 7th and 8th Editions.

Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.	Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.
1	1		26	314	
2	606		27	485	
3	..	New.	29	20	
4	2		30	21	
5	3		31	..	Based on Art. 465(*a*).
6	..	New.	32	467	
7	4		33-A	..	New.
8	5		Annexure A to Chapter I.	Annexure A to Chapter I.	
9	6		34	22	
10	313		35	23	
10-A	..	New.	36	24	
11	7		37	25	
12	8		38	26	
13	9	Clause (*e*) is new.	39	27	
14	10		40	28	
15	11		41	29	Rule 3 is new.
16	12		42	30	
17	13		43		
18	14		44		
19	15		45	..	These rules replace those in Arts. 32 to 40 of the 7th Edition.
20	16		46		
21	..	Codifies existing procedure.	47	42	
22	17		48	43	
23	..	Based on Art. 374.	49	44	
24	..	Based on Arts. 447, 451 & 482.	50	45	
25	541		51	46	

REFERENCE TABLE LINKING UP THE 7TH AND 8TH EDITIONS.

Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.	Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.
51-A	..	New.	74	67	
52	47		75	68	
53	48		76	69	
54	49		77	..	Based on paras. 1203 and 1204 of P. W. D. Code, 9th Edn.
55	50				
56	50-A		78	70	
57	..	Based on para. 5 of G. I. F. D. letter No. 1582, dated 1st Oct. 1918, on the Revised System of P. W. Accounts.	79	71	
			81	..	New.
			82	73 & 74	
			83	75	
58	51		84	..	New.
59	52		85	Appendix BBBB(*a*).	
60	53		86	76	
61	54		87	84	
62	55		88	84-A	
63	57		89	85	
64	58		90	87	
65	59		91	79	
66	60 & 60-A		92	90	
67	..	Based on Certificate No. 3 printed at foot of Form 6 of the C.A.C., 7th Edn.	93	77 & 78	
			93-A	..	New.
68	61		94	79 & 80	
69	62		95	81	
69-A	..	New.	96	82	
70	63		97	83	
71	64		98	..	New.
72	65		99	..	Based on Article 88.
73	66		100	Appendix BBBB(*m*).	

REFERENCE TABLE LINKING UP THE 7TH AND 8TH EDITIONS.

Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.	Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.
101	89		128	113-D	
102	86		129	113-E	
103	83		130	113-F	
104	88		131	113-G	
105	91		132	498	
106	92		133	501	
107	98 & Appendix BBBB.		134	..	Based on Articles 114 and 115.
108	93		135	116	
108-A	..	New.	140	122	
109	94		141	..	New.
110	95		142	123	
111	96		143	124	
112	97		144	125	
113	99		145	126	
114	100		146	127	
115	101		147	129	
116	102		148	130	
117	103		149	131	
118	104		150	132	
119	105		151	133 (last sentence).	
120	106				
121	107		152	134	
122	108		153	135	
123	109		154	..	Notes 1 and 2 under this Article are taken from Article 136(a).
124	110				
125	113-A				
126	113-B		155	136	
127	113-C		156	137(i)	

REFERENCE TABLE LINKING UP THE 7TH AND 8TH EDITIONS.

Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.	Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.
157	137(*j*)		184	152	
158	137 (*i*) (*ii*)		Annexure A to Chapter 10.	Annexure B to Chapter 9.	
159	137 (*a*) to (*h*)		185	153	
160	..	New.	186	154	
161	123		187	155	
162	Rule 2 under Art. 124.		188	..	New.
163	124		190		
164	139		191	158 to 160	
165	140		192		
166	141		193	161	
167	142		194	162	
168	143		195(*a*)	245	
169	143-A		195(*b*)	..	Based on Note to Art. 440 and Art. 355 and the Note thereunder.
170	143-B				
171	143-C				
172	143-D		196	..	New.
173	143-E		197	246	
174	143-F		198	247	
175	143-G		199	248	
176	144		200	249	
177	145		201(*a*)	250	
177-A	..	New.	201 (*b*) & the note.	..	Based on Art. 472(*a*) and the Note thereunder.
178	146				
179	147		202	251	
180	148		203	252	
181	149		204	253	
182	150		205	254	
183	151		206	255	

REFERENCE TABLE LINKING UP THE 7TH AND 8TH EDITIONS.

Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.	Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.
207	256		230-A	..	New.
208	256-A		231	277 III (9-A) —Note.	
209	257		232	..	New.
210	258		233	293	
211	259		233-A	..	New.
212	260		234, 235	..	New.
213	261				
214	262		236, 237, 238, 239, 240	..	Based on the relevant rules in Chapter 28.
215	263				
216	264				
217	358				
218	256				
219	Rule 1 under Art. 272.		241	559-A	
220	271		242	559	
220-A	..	New.	243	..	Based on Art. 549(c).
221	Rule 2 under Art. 272.		244	565-D	
Rule 1 to Art. 221.	Rule 3 under Art. 272.		245	565-A(c)	
222	275		246	558	
223	273		247	565-C	
223-A	..	New.	248	..	Based on Art. 553.
224	276		249	554	
225	..	New.	250, 251	555 & 556	
227	279				
228	..	Based on Art. 279-A.	252	560(b)	
			253	562	
229, 230	Rules 2 and 3 of Art. 281.		254	..	Based on the Note under Art. 564.

REFERENCE TABLE LINKING UP THE 7TH AND 8TH EDITIONS.

Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.	Reference to the article in Volume I, 8th Edition.	Corresponding article in the 7th Edition.	Remarks.
255			Appendix 5	Appendix BBBB.	
256			Appendix 6	95	
257	..	Based on Art. 565-E.	Appendix 7	Appendix C.	
258			Appendix 8	Article 137(*h*) and Appendix CC.	
259					
259-A to D	..	New			
Appendix 1	Appendix A		Appendix 8-A	..	Appendix to the C. S. R.
Appendix 2	..	New.	Appendix 8-B	..	G. I. F. D. Resolution No. 3378-A., dated 27th March 1925.
Appendix 4	..	The old rules are contained in clause (*k*) of Appendix BBBB.	Appendix 8-C	..	New.
Appendix 4-A			Appendix 8-D	..	New.

No.	Description.
*1	Pay Bill of Gazetted Officers.
*1-A	Pay Bill (for Residency payments).
*1-B	Claim for the payment of overseas pay in England.
*1-C	Certificate for House Allowance.
*1-D	Certificate of Transfer of Charge.
*2	Travelling Allowance Bill of Gazetted Officers.
*2-A	Form of Leave Application.
*2-B	Form of application for passages.
*3	Detailed (annual) Statement of Permanent Establishment.
*4	Detailed (annual) Statement of new names, leave, etc.
*5	Statement of Proposition for Revision of Establishment.
*6	Statement of Proposition for Revision of Establishment (when full details of Form 5 are not necessary).
*7	*Deleted.*
*8	Absentee Statement.
9	Form of Incidence of Leave Allowances.
*10	Detailed Pay Bill of Establishment.
*10-A	Periodical increment certificate.
*10-B	Acquittance roll.
*10-C	Service Rolls.
*11	(Outer and inner). Travelling Allowance Bill of Establishment.
*12	Travelling Allowance Bill of Public Works Establishment.
*13	Abstract Travelling Allowance Bill of Public Works Establishment.
*14	Register of Contingent Charges.
*14-A	Contingent bill for service stamps.
*15	Abstract Contingent Bill.

No.	Description.
*15-A	Detailed Bill of Contingencies countersigned after payment.
*15-B	Detailed Bill of Contingencies countersigned before payment.
*16	Fully Vouched Contingent Bill.
*17	Bill of Refunds.
18	Cash Book for Special Political Expenditure.
19	Toshakhana Store Account.
*19-A	Statement of details of provision proposed for pay of Officers/establishment for inclusion in the budget estimates.
*19-B	Statement of new items of expenditure proposed for inclusion in budget estimates.
20	Form of Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house or of a house ready made.
20-A	Form of mortgage deed to be executed in connection with an advance for the purchase of land on which to construct a house.
21	Form of Mortgage Bond for House-Building Advance.
22	Form of Mortgage for House-Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.
22-A	Form of Agreement for House-Building Advances granted to government servants to build houses on plots leased from Government in New Delhi.
23	Form of Reconveyance for House-Building Advances.
24	Form of Agreement to be executed at the time of drawing an advance for the purchase of Motor $\frac{\text{Car.}}{\text{Boat.}}$ $\frac{}{\text{Cycle.}}$
24-A	Form of Mortgage Bond for Motor $\frac{\text{Car}}{\text{Boat}}$ $\frac{}{\text{Cycle}}$ Advance.
*25	Form of Statement to accompany application for Reappropriation.
26	Register of Repayments of Deposits.

FORMS.

No.	Description.
*27†	Deposit Repayment Voucher.
28	Extract Register of Receipt of Deposits.
29	Statement of Lapsed Deposits.
*30	Application and Voucher for Refund of Lapsed Deposits.
*31	Return of Deaths of European Officers and Pensioners.
31-A	Cash Account of receipts from estates of deceased Seamen and of expenditure on the relief of distressed Seamen.
*31-B	Last Pay Certificate.
*31-C	Memorandum of agreement for advance of passage.

* These forms are standardised in the C. A. C. Series and consequently bear No. C. A. C. 1, C. A. C. 2, etc. Supplies are obtainable, subject to the observance of the procedure prescribed by the Controller of Printing and Stationery, from the Manager of the Forms Press, 166, Dhurrumtullah Street, Calcutta.

† This form is authorised to be printed as a special form.

*Form 1.

(See Chapter 4, Art. 47.)

NOTE.—Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques or bills made over to a messenger.

Name of Gazetted Government Servant——————

District——————

PAY BILL.

Audit No.	*Head of Service. (To be entered by drawing officer).*	*Voucher No.*——— *of* ——— *list of payments for*——— *19*

	Monthly rate. Rs.	a.	Amount. Rs.	a.
Received for the month of——————193				
My substantive pay as——————				
Gross claim				
Less—Fund deductions as follows :—				
I. C. S. Provident Fund				
Postal Insurance and Life Annuity Fund				
Bengal Uncovenanted Service Family Pension Fund				
Bombay Family Pension Fund of Government Servants				
Bengal and Madras Service Family Pension Fund				
General Family Pension Fund				
Hindu Family Annuity Fund				
Bengal Christian Family Pension Fund				
General Provident Fund				
I.C.S. / I.M.S. Family Pension Regulations (as detailed on the reverse)				
Superior Services (India) Family Pension Fund (as detailed on the reverse)				
Indian Military Widows' and Orphans' Fund (as detailed on the reverse)				
Net claim				
Deduct Income Tax at pies in the rupee on Rs.				
Less—Abatement on Rs. paid for life insurance				
(Premium receipts or attested copies thereof for Rs. attached)				
Deductions on account of Advances and Recoveries as detailed below :—				
Advance of pay				
House rent				
.....overdrawn				
Net amount payable				

Net amount to be written in words) Rupees——————

Please pay to——————

The——————193 . *Signature.* *(Signature of Officer).*

For use in Audit Office.	For use in Treasury.
Admitted Rs.	Pay Rupees ( )——
Objected Rs.	*Accountant.* *Treasury Officer.*
Auditor. *Senior Accountant.*	Incorporated in Sadar Treasury Account. *Accountant.*

*Form 1.

DIRECTIONS FOR NOTE.

1. A pay bill may be presented at a District Treasury two days before the last working day of the month by the labour of which the pay is earned.

2. A pay bill may, if desired, be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent; this will obviate the necessity of the officer's attendance in person or by messengers, as payment may then be made direct to the Banker or Agent.

3. When exemption is claimed in respect of any amount paid to an Insurance Company, the original receipt of the Company for the amount paid or an attested copy thereof should be attached to the pay bill. The receipt will be returned with the cheque.

4. The period for which a subscription to a Fund is due should be specified when it differs from the period for which pay is drawn.

5. The Fund deductions of a Covenanted Civil Servant are taken upon his allowances before deductions on account of Civil Service Provident Fund.

6. The Government of India exercises no supervision over the management of the Hindu Family Annuity Fund, the General Family Pension Fund and the Bengal Christian Family Pension Fund and is in no way responsible for their solvency.

7. In the case of officers entitled to Sterling Overseas Pay, fund deductions are based on the Rupee pay *plus* the rupee equivalent of the Sterling Overseas Pay.

8. When the deduction on account of income tax shown in the bill includes tax calculated on Sterling Overseas Pay, the details of the calculation, on which the deduction is based may be given at the foot of the bill or, if there be no space at the foot, in some other suitable place; the total being brought into the body of the bill in the appropriate place and the two entries connected with a letter mark or otherwise. The details should show the sterling amount of the Overseas Pay as also its rupee equivalent.

The details relating to $\frac{\text{I.C.S.}}{\text{I.M.S.}}$ Family Pension Regulations, the Superior Services (India) Family Pension Fund and Indian Military Widows' and Orphans' Fund and two money columns, one for rates in sterling and another for payments in rupees, should be printed here. These details should be signed.

NOTE.—Treasury and Audit Officers should see that all compulsory deductions including those for I. C. S. Provident Fund are duly made and that schedules regarding G. P. Fund and I. C. S. Provident Fund, when such schedules are prepared by the officers themselves, are attached to the pay bills.

Form 1-A.

(See Chapter 4, Art. 47.)

(To be printed on foolscap folio.)

(Obverse).

NOTE.—Government accepts no responsibility for any fraud or misappropriation in respect of money or cheques or bills made over to a messenger.

Name of Officer

TOKEN No. PAY BILL (*for Presidency payments*) *for the month of* 193 .

Audit No.	*Head of Service.* (To be entered by drawing officer.)	*No. of Voucher.*

	Monthly rate. Rs.	Monthly rate. A.	Amount. Rs.	Amount. A.
My substantive pay as				
GROSS CLAIM				
Less Fund Deductions as follows :—				
I. C. S. Provident Fund				
Postal Insurance and Life Annuity Fund				
Bengal Uncovenanted Service Family Pension Fund				
Bombay Family Pension Fund of Government servants				
Bengal and Madras Service Family Pension Fund				
General Family Pension Fund				
Hindu Family Annuity Fund				
Bengal Christian Family Pension Fund				
General Provident Fund				
I.C.S / I.M.S. Family Pension Regulations (as detailed on the reverse)				
Superior Services (India) Family Pension Fund (as detailed on the reverse)				
Indian Military Widows' and Orphans' Fund (as detailed on the reverse).—				
NET CLAIM				
Deduct Income tax @ pies in the rupee on Rs. / *Less* abatement on Rs. paid for Life Insurance (Premium receipts or attested copies thereof for Rs. attached)				
Deductions on account of Advances and Recoveries as detailed below :—				
Advance of pay				
House rent				
.....overdrawn				
.....				
.....				
NET AMOUNT PAYABLE				

(Net amount to be written in words) Rupees _____

Payment desired by crossed cheque through post, messenger or in person. / open cheque in person or through messenger.

(Please score out according to requirements—see para. 6 on reverse.)

The _____ *193* . *(Signature of Officer.)*

For use in Accountant General's Office

Pay (Rs.) *Rupees* _____

Auditor.

Cheque No.

Asstt. / Deputy Acctt. General.

Dated the _____ *193* .

For Final Post Audit in the Audit Section Checked.

Auditor.

To be filled up and signed if the bill is made payable to a Banker or Agent—See Note 4 on the reverse.

Cheques to be made payable to the order of—

_____

_____

(Signature.)

Form 1-A—*concluded.*

(Reverse).

DIRECTIONS FOR NOTE.

1. A pay bill may be submitted to the Accountant General three days before the last working day of the month by the labour of which the pay is earned.

2. Bills are liable to be delayed in reaching the Audit Office if sent by post or forwarded in a closed cover. They should, therefore, so far as possible, be presented by *hand* or in an *open cover* at the Receiving Counter of the Audit Office.

3. In exchange for each bill so presented a metal token will be issued, which should be produced when payment is called for.

4. A pay bill may, if desired, be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent; this will obviate the necessity of the officer's attendance in person or by messenger, as payment may then be made direct to the Banker or Agent.

5. All pay bills are paid by cheques issued on the Imperial Bank of India if the amount exceeds Rs. 20 or in cash if the amount is not more than Rs. 20.

6. When payment is to be made by crossed cheque sent by post, the cheque will be sent by the Audit Office without further action on the part of the payee. He must however acknowledge its receipt by return of post. Failure or delay to do this will render the drawer liable to forfeit this privilege. When payment is to be received in person or through messenger, an intimation will be given as soon as possible after the bill is passed. It is not necessary that an intimation should have been received by the payee before he can be paid. The payee can send his messenger with the receipt (and token and intimation if issued) in the following form :—

"Received by $\frac{\text{cash}}{\text{cheque}}$ Rs. ——————from the——————
——————in payment of my pay bill No.——————, dated——————193
for——————193 ."

7. When exemption is claimed in respect of any amount paid to an Insurance Company, the original receipt of the Company for the amount paid or an attested copy thereof should be attached to the pay bill. The receipt will be returned with the cheque.

8. The period for which a subscription to a Fund is due should be specified when it differs from the period for which pay is drawn.

9. The fund deductions of a Covenanted Civil Servant are taken upon his allowances before deductions on account of Civil Service Provident Fund.

10. The Government of India exercises no supervision over the management of the Hindu Family Annuity Fund, the General Family Pension Fund and the Bengal Christian Family Pension Fund and is in no way responsible for their solvency.

11. In the case of officers entitled to Sterling Overseas Pay, fund deductions are based on the Rupee pay *plus* the rupee equivalent of the Sterling Overseas Pay.

12. When the deduction on account of income tax shown in the bill includes tax calculated on Sterling Overseas Pay, the details of the calculation, on which the deduction is based may be given at the foot of the bill or, if there be no space at the foot, in some other suitable place; the total being brought into the body of the bill in the appropriate place and the two entries connected with a letter mark or otherwise. The details should show the sterling amount of the Overseas Pay as also its rupee equivalent.

Name of Fund.	Amount. £	s.	d.	Rs. @ rupee	A.
I. C.S. Family Pension Regulations—					
Self					
Wife					
Son					
Daughter					
Donation on marriage					
Interest on $\frac{\text{donations}}{\text{arrears}}$					
TOTAL					
I. M. S. Family Pension Regulations—					
Wife—					
Promotion donation					
Marriage donation					
Excess age donation					
Disparity donation					
Subscription					
Son—					
Donation					
Subscription					
Daughter—					
Donation					
Subscription					
Unmarried subscription					
Payments on account of insurance of passage money					
Interest on passage money premia					
TOTAL					

Name of Fund.	Amount. £	s.	d.	Rs. @ rupee	A.
Indian Military Widows' and Orphans' Fund—					
Wife—					
Excess age donation					
Disparity donation					
Fine for delay in reporting marriage					
Subscription					
Interest on arrears					
Son's subscription					
Daughter—					
Extra donation					
Subscription					
Fine for delay in reporting birth					
Unmarried subscription					
Interest on arrears					
Passage money premium					
Passage money interest					
TOTAL					
Rents—					
Rent of building $\left(\frac{\text{bungalow}}{\text{quarter}}\right.$ No. $\left.\right)$					
Rent of special services					
Furniture rent					
Meter rent					
Rent of fans					
Water rate					
Energy charges					
Cost of stock materials issued by Division					
TOTAL					

Signature.

Form 1-B.

(See Chapter 4, Article 47-A.)

(To be printed on foolscap folio.)

Claim for the payment of Overseas pay in England.

To be filled in by the claimant.

(1) Name of the claimant

(2) Service

(3) Particulars of post held

(4) To whom payment should be made

(*a*) Nominee

(*b*) Address

(5) Month of period for which claim is made

(6) Amount claimed @ £ £

Net amount of claim £

*Station*_____

*Signature*_____

*Dated*_____

To be filled in by Audit Officer.

(7) Included in the consolidated statement sent to the High Commissioner for the month of

(8) Head to which debitable.

Auditor's initials (with date).

Form 1-C.

(See Chapter 4, Article 50-A.)

(To be printed on foolscap quarto.)

Certificate for House Allowance.

Certified that the rent paid by me for unfurnished accommodation for the month of 193 is Rs. ( )

and that none of the accommodation is sublet or occupied normally by adults other than my family.*

Signature _____

Designation _____

NOTE.*—An Officer's family shall be deemed to include his wife, dependants and servants. If one or more other adults normally occupy the accommodation in addition, reduction of 2/5ths of the rent will be assumed—See para. 2 (*iii*) of Government of India, Finance Department Resolution No. D-5057-C. S. R., dated the 10th October 1924.

Form 1-D.

(See Chapter 4, Articles 52 and 93-7.)

(To be printed on foolscap folio.)

(Obverse.)

Certificate of Transfer of charge.

Certified that we have on the $\frac{\text{fore}}{\text{after}}$ noon of this day respectively made over and received charge of the office of _____

*Station*_____ Signature of relieved Government servant _____

*Date*_____ *193* . Designation _____

Signature of relieving Government servant _____

Designation _____

Memo. of balances for which responsibility is accepted by the Government servant receiving charge.

*Treasury balances.—

Cash.—

Opium stores.—

Stamp stores.—

Permanent advance.—

*For details see overleaf.

Relieved Government Servant.

Relieving Government Servant.

Forwarded to _____

Form 1-D.—*concluded.*

(Reverse.)

Details of Treasury Balances.

Description.		Under double locks.	With Treasurer.	*In Tahsils,	TOTAL.
Government securities held in safe custody					
Balance at credit of Depositor, Rs.—					
Government Currency Notes.	At Rs. 10,000				
	„ 1,000				
	„ 500				
	„ 100				
	„ 50				
	„ 10				
	„ 5				
	„ 2½				
	„ 1				
Silver	Whole Rupees				
	Half „				
	Quarter „				
	Eighth „				
	Uncurrent coins				
Nickel	Half Rupees				
	Quarter „				
	Eighth „				
	One anna pieces				
Copper and Bronze.	Double pice				
	Single „				
	Half „				
	Pie pieces				
Stamps					
Opium, maunds					
R. T. R. Forms	(Number)				
Supply Bill Forms	(Do.)				
Cheque Forms	(Do.)				

* The total of the cash balance reported in the latest daily sheets received from sub-treasuries without any details of notes or coin, etc., need only be shown in this column.

Station———— *Relieved* *Relieving*

Date————*193* . *Government Servant.* *Government Servant.*

Form 2.

(See Chapter 4, Article 54.)

(On foolscap size, both sides.)

INSTRUCTIONS FOR PREPARING TRAVELLING ALLOWANCE BILLS.

1. Journeys of different kinds and journeys and halts should not be entered on the same line.

2. Permanent travelling conveyance and horse allowances should be drawn along with the pay of the Government Servant and not in travelling allowance bills.

3. Fractions of a mile in the total of a bill for any one journey should not be charged for.

4. When the first item of a travelling allowance bill is a halt, the date of commencement of this halt should be stated in the "Remarks" column.

5. Against each entry in column 13 there should be a corresponding entry in column 14.

6. A certificate of attendance given by the court or authority should be attached to the bill, if travelling allowance is drawn under Supplementary Rule 154 framed by the Governor General in Council.

7. When travelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.

(Space for pre-audit enfacements in respect of bills submitted for pre-audit.)

FOR USE IN ACCOUNTANT GENERAL'S OFFICE.

Head of service chargeable—	Admitted for Rs. . . . . . Objected to Rs. . . . . . Reason of objection— *Senior Accountant.* *G. O.*

*Form 2—*continued.*

Travelling Allowance Bill.

(Gazetted Government Servants.)

District Headquarters	Name Designation Pay	Head of Service chargeable.—	Month of Voucher No. of list of payments for 19

PARTICULARS OF JOURNEYS AND HALTS.						Kind of journey, i.e., by rail (mail or passenger), steamer, road* or trolly.	Railway / Steamer fare.*			DISTANCE TRAVELLED BY ROAD OR BY TROLLY.				ACTUAL EXPENSES.		Purpose of journey or halt.	Date of last visit.	Remarks.
Departure.			Arrival.							For which mileage is admissible.		For which daily allowance is admissible.	No. of days for which daily allowance claimed.	Particulars.	Amount.			
Station.	Date.	Hour.	Station.	Date.	Hour.		Class.	No. of fares.	Amount.	At Ordinary rates.	At other rates.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18.	19

* Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer, and travelling by canal. (The particular kind should be specified in the bill.)

In cases where the steamer company has two rates of fare, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet."

Form 2—*concluded.*

	Rs.	*a.*	*p.*
Railway and Steamer fare (column 10)			
Road mileage—			
Miles at . . . . . (column 11) .			
Miles at . . . . . (column 12) .			
—days for which daily allowance is claimed (column 14) at			
Actual expenses (column 16)			
TOTAL .			
Deduct $\frac{\text{single}}{\text{double}}$ P. T. A. for days			
(Supplementary Rules 67 and 68 issued by the Governor General in Council).			
Deduct hire due to Government (Supplementary Rule 183 issued by the Governor General in Council).			
Other deductions—			
Net claim .			

Rupees

Contents received.

Stamp.

Signature of the officer who travelled.
Office.
Date.

MEMO.

(*a*)	*Rs.*	*a.*	*p.*
Appropriation for 19 - 19 .			
Expenditure including this bill.			
Balance .			

Passed for Rupees ( )

Date

Controlling Officer.

Pay Rupees ( )

Date

Treasury Officer.

CERTIFICATES.

(*a*) If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants, the combined appropriation and expenditure should be shown in this column.

Form 2-A.

(See Chapter 4, Article 59-A.)

(To be printed on foolscap folio.)

Application for leave.

NOTES.— Items 1 to 7 must be filled in by all applicants, whether gazetted or non-gazetted.

Item 9 applies only in the case of gazetted officers.

Items 10 and 11 apply only in the case of non-gazetted officers.

1. Name of applicant.
2. Post held.
3. Department or office.
4. Pay.
5. Nature, and period of leave applied for, date from which required.
6. Grounds on which leave is applied for.
7. Date of return from last leave, and the nature and period of that leave.

Date *Signature of applicant.*

8. Remarks $\frac{\text{and}}{\text{or}}$ recommendation of the controlling officer.

Signature _____

Designation _____

Dated

Form 2-A.—*concluded.*

9. Report of the Audit officer.

Signature _____

Designation _____

10. Statement of leave granted to applicant previous to this application.

Nature of leave.	In current year.	During past year.	TOTAL.
Casual			
Privilege			
On average pay			
On average pay on M. C.			
On half average pay			
On half average pay on M. C.			
On quarter average pay			
On quarter average pay on M. C.			
Extraordinary leave			
TOTAL			

11. Certified that leave on average pay for months and days from 193 to 193 is admissible under Rule of the Fundamental Rules.

Signature _____

Designation _____

Date

12. Orders of the sanctioning authority.

Signature _____

Designation _____

Form 2-B.

(See Chapter 4, Article 59-B.)

(To be printed on foolscap folio.) **Form B.**

From

Service,

To

The Accountant General,

Sir,

I have the honour to inform you that I intend to { proceed on leave / retirement } / { send my wife / child / children } out of India by (here state line and also the class of accommodation in which the officer or his family proposes to travel) and to request that you will kindly furnish me with the necessary certificate to enable me to engage the following passages from to with the (name of Steamship Company and of the Agent of that Company or of the Passenger Agent if the passages are to be engaged through such Agent). Return / Single passage for—

Self.

Wife (name)

Child (Do.)*

Child (Do.)*

(here state age and sex).

The information required below is also furnished—

(*a*) Do you intend to retire at the end of your leave ? .....

(*b*) What is the approximate date of return to India of the members of your family ?

.....

Signature

Designation

Station

Date

Form 3.

(See Chapter 5, Article 62.)

(To be printed breadthways on foolscap size.)

Detailed Statement of the Permanent Establishment of the———— *as it stood on 1st April 193 .*

Orders of competent authority creating the post.	PRESENT INCUMBENT; DATE OF		Name of section and post.	Date of Incumbent's birth (as near as possible).	Serial number of appointments in each class.	Name of Incumbent.	PAY OF POST.		Maximum.	Pay of present incumbent and total of each section.	Date of next increment.	REMARKS. (including note of efficiency bar where applicable).
	Appointment to present post or of commencement on present time-scale.	Promotion to present pay.					Minimum.	Rate of periodical increment, whether annual, biennial, etc.				

Compared with service books and found correct.

Signature of the Head of Office.

At foot of the return should be detailed all items of Establishment sanctioned, but not yet incurred.

A personal pay should be stated on a separate line immediately below the pay of the officer who received it, the orders of competent authority sanctioning it being quoted in the first column.

The rule about entry of orders of competent authority may be stated generally thus; the general order is to be entered once only, any other order will be entered against every entry which it supports.

Further instructions for filling up the form are contained in Article 62.

Form 4

(See Chapter 5, Article 62.)

Detailed Statement of new names, leave, etc.

New names of non-gazetted Government servants.	From what Office and on what date transferred, or with what bill the health and age certificates were furnished.*	Names of non-gazetted Govt. servants which were in Form 3 of previous year but are now omitted.	From what date ceased to be borne on the establishment, and why.	Non-gazetted Govt. servants who have been on leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. (NOTE.—In cases of suspension state whether the suspension period will count towards pension.)

N.B.—This form should either accompany Form 3 or be printed at foot of that form.

* If the Government servant has been transferred more than once in the preceding year, the name of each office (and post) in which he was employed during the year should be mentioned with dates.

Form 5.

(See Chapter 5, Article 63.)

Statement of Proposition for Revision of Establishment.

NATURE OF CHARGES.												PROPOSITION.						Orders of sanctioning Authority.
PRESENT SCALE.						PROPOSED SCALE.						PERMANENT.		TEMPORARY.				
Number.	Designation.	Pay.			Average cost.	Number.	Designation.	Pay.			Average cost.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		
		Minimum.	Increment.	Maximum.				Minimum.	Increment.	Maximum.		Amount.	Amount.	Period.	Amount.	Period.	Amount.	
		*	*	*				*	*	*		*	*		*		*	

* Money columns.

NOTE.—In preparing this Statement, particular attention should be paid to the instructions in Article 63, Civil Account Code.

Form 6.

(See Chapter 5, Article 63.)

Statement of Proposition for Revision of Establishment.

1	2		3		4	5
Class or grade and designation of Government servants affected.	NUMBER IN EACH CLASS.		RATES OF PAY.		* Actual present cost of establishments affected.	Approximate extra cost involved by these proposals.
	Present. (*a*)	Proposed. (*b*)	Present. (*a*)	Proposed. (*b*)		

* In the case of district or divisional establishments the cost of the whole establishment or establishments affected should be given in lump without details, and in the case of establishments, the scale of which is fixed for the Province as a whole, the cost of the whole Provincial scale should be entered. Where a new class is added to an existing establishment, the whole of the existing cost of that establishment should be given.

Certified that I have examined the figures in columns 2(*a*), 3(*a*) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in columns 2(*b*) and 3(*b*) and find it to be correct.

Accountant General.

*Form 7.

Deleted.

*Form 8.

(See Chapter 5, Article 66.)

Absentee Statement.

Name of absentee.	Actual rate of pay.	Designation and rate of pay of vacant post.	Nature of Absence.				Rate of absentee allowance per month.	(To be filled up by Audit Office).		Officiating Government servant (if any).				(To be filled up by Audit Office).	
			Kind.	Period.	From A.M. or P.M.	To A.M. or P.M.				Name.	Substantive post.	Substantive Pay.	Officiating Pay.		
1	2	3	4	5	6	7	8	9		10	11	12	13	14	
								E.C.	S.					E.C.	S.

Dated *193* .

Signature and designation of Drawing Officer.

NOTE.—1. In column 4 should be stated "full (half or quarter) average pay," "without pay," "other duty," "Officiating ....," "in transit," "transferred to ....," "suspended," etc., the date for each being specified as far as possible in columns 6 and 7. In case of suspension it should be noted whether or not the period counts for pension.

2. The statement should be divided off into sections corresponding to sections in the bill, only those arrangements affecting one section being shown together.

3. When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculation involves pay drawn outside the officer's substantive section, references to the vouchers in which such sums were drawn should also be given.

4. All changes in the scales of the permanent establishment due to retirements, transfers, deaths and consequent new appointments and increases and decreases of scale should be shown. The number of posts left unfilled should be noted at the end of each section and if there is no unfilled post in any month the fact should be so recorded.

Form 9.

(See footnote, Form 8.)

A. B. (who is now absent on furlough for the $\frac{\text{first}}{\text{second}}$ time, and was previously absent on furlough from.....to.....and.....to.....)

has during his service for.....years immediately preceding the date on which he availed himself of furlough been employed—

(1) In an office paid from the Central or Provincial Revenues from the to the during which he drew an aggregate salary of R

(2) In an office paid from a Local Fund from the to the during which he drew an aggregate salary of R

A. B.'s allowances during the furlough are to be charged to—

Central or Provincial Revenues . . . . . R a month.

The Local Fund . . . . . „ „

A. C. (absent on privilege leave) has, during a period of duty without interruption (immediately preceding the date on which he availed himself of leave) eleven times as long as the leave, been employed—

(1) In an office paid from the Central or Provincial Revenues from the to the during which he drew an aggregate salary of R

(2) In an office paid from a Local Fund from the to the during which he drew an aggregate salary of R

A. C.'s allowances during the privilege leave are to be charged to—

Central Revenues . . . . . R a month.

The Local Fund . . . . . „ „

Head of Office

Form 10.

(See Chapter 5, Article 64.) Bill No.————

Detailed Pay Bill of $\frac{Permanent}{Temporary}$ *Establishment of the* .....

for the month of.....*193* . .....*District.*

Space for classification. Stamp or manuscript entries of classification to be filled in by Disbursing Officer. Names of detailed heads and corresponding amounts should be recorded by him in adjacent columns.

Major head.
Minor head.
Sub-head.

(See also Art. 13 (e), 64 to 69-A and 72, C.A.C.).

1. Held over amounts should be entered in red ink in the appropriate columns (3), (4), (5) or 6) as the case may be and ignored in totalling. Leave salary the amount of which is not known should similarly be entered in red ink in col. (4) at the same rate as pay if he had remained on duty (Art. 64, C. A. C.).

2. In the remarks column (15) should be recorded all unusual permanent events such as deaths, retirements, permanent transfers and first appointments which find no place in the increment certificates or absentee statement.

3 When an increment claimed operates to carry a Government servant over an efficiency bar it should be supported by a declaration that the Government servant in question is fit to pass the bar (Art. 69-A, C. A. C.).

4. Names of Government servants in inferior service may be omitted from pay bills (Art. 64, C. A. C.).

5. A red line should be drawn right across the sheet after each section of the establishments and under it the totals of column (4), (5) and (7), for the Section should be shown in red ink.

6. In cases where the amount of leave salary is based on average pay, a separate statement showing the calculations of average pay duly attested by the drawing officer should be attached to this bill *vide* Art. 64, Note2, C. A. C.

7. The names of men holding posts substantively should be entered in order of seniority, as measured by substantive pay drawn and below those will be shown the posts left vacant, and the men officiating in vacancies.

8. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government servant, officiates and transit pay should be recorded in the same section as that in which the duty pay of the Government servant after transfer is recorded.

9. The following abbreviations should be used in this and in all other documents submitted with pay bills:—

Leave on Average Pay	LAP	On Foreign Service	FS
,, on Half Average Pay	LHP	Vacant	Vac
,, on Quarter Average Pay.	L¼P	Postal Life Insurance	PLI
On other duty	OD	Last Pay Certificate	LPC
Leave Salary	LS	Subsistence Grant	Sub-Grant
Conveyance Allowance	CA	Transit Pay	TP
Under Suspension	SP		

10. In cases where any fund deductions are included in a pay bill, a separate schedule showing the particulars of deductions relating to each fund should accompany that bill (Art. 240, C. A. C.).

Voucher No.....
List.....
For..... ..
19 .

	Rs.	a
Pay of permanent establishment.		
Pay of temporary establishment.		
Allowances and Honoraria.		
Conveyance Allowance.		
Horse Allowance.		
House rent allowance.		
Grain compensation allowance.		
Fixed travelling allowance.		
Total ..		
Deduct—		
General Provident Fund.		
P. L. I. Fund ..		
Other Funds ..		
House-rent ..		
Income-tax ..		
Recoveries of advances.		
Total deductions	..	
Net Total ..	..	

(FOR THE USE OF THE ACCOUNTANT GENERAL'S OFFICE.)

Admitted Rs.

Objected Rs.

Auditor. *Superintendent.*

FORM 10—*continued.* [No. 10.

Serial number of posts.	Section of establishment and Name of Incumbents.	Substantive pay. (Personal pay or Special pay, if any, should also be shown in this column as a separate entry below substantive pay.)	Leave salary.	Officiating pay.	Compensatory allowance.	Total.	For use in Audit Office.	General Provident Fund.
1	2	3	4	5	6	7	8	9

No. 10.] FORM 10—*continued.*

P. L. I. Premia and other Fund deductions. (Specify Fund).	Net after deducting Fund subscriptions, etc.	Income-tax.	Miscellaneous recoveries (Fines and advances house-rent, etc.).	Net payable.	Remarks.	Acquittance.
10	11	12	13	14	15	16

	Rs a.
Total (Column 7)	
Deduct—Undisbursed pay as detailed below.	
Deduct—General Provident Fund (column 9).	
Deduct—P. L. I. premia and other Fund deductions (column 10).	
Deduct—Income-tax (column 12)	
Deduct—In adjustment of advances recoverable as detailed in statement ——— (attached).	
Deduct—Recoveries on account of house-rent, etc., as detailed in statement——— (attached).	(column 13).
Total Deductions..	
Net amount required for payment (in words) Rupees.	
Pay to me———	

1. Received contents and certified that I have satisfied myself that all emoluments included in bills drawn $\frac{\text{1 month*}}{\text{2 months}}$ previous to this date, with the exception of those detailed below (of which the total has been refunded by deductions from this bill), have been disbursed to the proper persons, and that their acquittances have been taken and filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20.

* One line to be used and the others scored out.

2. Certified that no person in superior service has been absent either on other duty or suspension with or without leave (except on casual leave) during the month of

NOTE.—When an absentee statement accompanies the bill this Certificate should be struck out.

3. Certified that no leave has been granted until by reference to the applicant's Service Book, leave accounts and to the leave rules applicable to him, I had satisfied myself that it was admissible, and that all grants of leave and departures on, and returns from leave and all periods of suspension and other duty and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my attestation.

4. Certified that all appointments and substantive promotions and such of the officiating promotions as have to be entered in the Service Books, as per columns in the Standard form No. F. R. 10, have been entered in the Service Book of the persons concerned under my attestation.

5. Certified that all Government servants whose names are omitted from, but for whom pay has been drawn in, the bill have actually been entertained during the month (Article 64, Civil Account Code).

6. Certified that no person for whom house-rent allowance has been drawn in this bill has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn.

7. Certified that the leave salary of the following non-Gazetted Government servants is based on the pay of the permanent post held substantively by them at the time of taking leave and that they were in permanent service on 24th August 1927 (Article 64, Note 2, C. A. Code).

1	4
2	5
3	6

8. Certified that no leave salary for any Government servant (except the following in whose Service Books a note regarding allocation has been recorded) drawn in this bill for.....is debitable to any Government, etc., other than the Central Civil Government:—

1	4
2	5
3	6

No. 10.] FORM 10—*concluded.*

DETAILS OF PAY OF ABSENTEES REFUNDED.

Section of establishment.	Name of incumbent.	Period.	Amount.	
			Rs.	A.

Signature ——————

Designation of the Drawing Officer ——————

Station.....

Dated——————*193* .

Pay Rs.——————Rupees——————

—————————— as follows:—

in cash Rs.:——————

Deduct—by transfer credit to Personal Deposits Rs.——————

II—Taxes on Income Rs. ——————

Examined and entered XXX—Civil Works Rs.——————

Treasury Accountant.

Dated 193 .

Treasury Officer.

Form 10-A.

(See Chapter 5, Article 69.)

Periodical Increment Certificate.

(1) Certified that the Government servants named below have earned the prescribed periodical increments from the date cited in column 6, having been the incumbents of the posts specified for not less than..... year from the date in column 5, after deducting periods of suspension for misconduct and absence on leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave.

(2) Certified that the Government servants named below have earned periodical increments from the date cited, for reasons stated in the explanatory memo. attached hereto.

Name of Incumbent.	Whether substantive or officiating.	Scale of pay of post.	Present pay.	Date of last increment or of appointment to present post.	Date of present increment.	Future pay.	Suspended for Misconduct.		Leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave.	
							From	To	From	To
1	2	3	4	5	6	7	8	9	10	11

NOTE 1.—When the increment claimed is the first to carry an officer over an efficiency bar columns 5, 6 and 7 should be filled up in red ink.

NOTE 2.—The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo. should be submitted in any case in which reason (2) applies.

Signature and Designation of Drawing Officer.

Form 10-B.

(See Chapter 5, Article 70.)

ACQUITTANCE ROLL.

Acquittance Roll of Permanent/Temporary Establishment of the for Pay/Travelling Allowances for the month of 193 .

Item No.	Names.	Designation.	Net Amount payable.			Dated signature (with stamp where necessary), unpaid items to be noted as such and attested.
						Total Unpaid Rs.
		Total	..	..	..	

Passed for Rs. ..... (.....) on the authority of the
(figures) (words)

Establishment / Travelling Allowance bill of....., for .....

Cashier. Drawing Officer.

Certified that a proper quittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Paying Officer.

Form 10-C.

(See Chapter 5, Article 74-A.)

(To be printed on foolscap with fly leaves.)

[1st page.]

SERVICE ROLL.

[For inferior servants other than members of the constabulary and for those superior servants for whom no service books are maintained.]

1. Name————
2. Race, sect and caste————
3. Native place [with name of District, Village, Thana, and Post Office————
4. Father's name and residence————
5. Date of birth by Christian era as nearly as can be ascertained————
6. Exact height by measurement————
7. Personal marks for identification————
8. Signature or mark of Government servant (with date)————
9. Signature with date and year and designation of the attesting officer————

NOTE.—The above entries should be renewed or re-attested at least every five years and the signature in lines 8 and 9 should be dated.

Left hand thumb and finger impressions.

Thumb.	Fore finger.	Middle finger.	Ring finger.	Little finger.	Signature and designation of officer before whom impression is taken.	Date.

NOTE.

To avoid trouble about pension, take great care, in the following circumstances, that the Service Roll clearly answers the following questions :—

Circumstances.

(1) When substantive inferior servants (*e.g.*), Duftries, Jemadars, etc., are appointed to act in the superior grade on pay exceeding Rs. 10.

(2) When service commences as—

(*a*) "acting";

(*b*) "on probation";

(*c*) "acting in a temporary appointment".

(3) Upon reinstatement after suspension.

(4) During all leave other than leave on average pay.

Questions.

What is the nature of vacancy? Is there a full vacancy, or does any other officer count the same time for pension in the same appointment? (Article 371, C. S. R.).

Ditto ditto ditto.

Is it in a probationer's appointment specially allotted? (Article 373, C. S. R.).

Is the temporary appointment eventually made permanent? (Article 370, C. S. R.).

Is the period ordered to count for leave and pension?

What rate of leave salary was drawn?

Form 10-C.—*concluded.*

[2nd page.] [3rd page.]

Name of appointment and Establishment.	Whether substantive or officiating, and whether permanent or temporary.	If officiating, here state substantive appointment, if any.	Pay in substantive appointment.	Additional pay for officiating.	Other emoluments falling under the term "pay".	Date of appointment.	Initials of attesting officer in attestation of columns 1 to 7.	Date of termination of appointment.	Reason of termination (such as promotion, transfer, dismissal, etc.).	Initials of attesting officer in attestation of columns 9 and 10.	Leave taken—nature and duration of, and rate of leave salary drawn, with the initials of the attesting officer.	Reference to any recorded punishment or censure or reward or praise of the Government servant as well as to any interruptions in service. If suspended, whether period of suspension will count towards leave and pension with signature of the attesting officer.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

[4th page.]

Annual certificates of verification of services with signature and designation of head of office (where required).

*Form 11.

(See Chapter 5, Article 75.)

Instructions for preparing Travelling Allowance Bills.

Voucher No. of list of payments for 19 .

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in Travelling Allowance Bills.

3. Fractions of a mile in the total of a bill for any one journey for each person should not be charged for.

4. When the first item of a travelling allowance bill is a halt, the date of commencement of that halt should be stated in the " Remarks " column.

5. If daily allowance is claimed in respect of a road journey, the number of miles travelled should be entered in column 14 and the daily allowance in columns 17 to 19.

6. Journey performed beyond British territory should be indicated separately and the distance travelled should be stated in each case.

7. When travelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in the " Remarks " column whether or not the halt has exceeded ten days.

(Space for Pre-audit enfacements in respect of bills submitted for pre-audit.)

For use in Accountant General's Office.

Head of service chargeable—	Admitted for Rs. ———
	Objected to Rs. ———
	Reason of Objection :—
	Senior Accountant. G. O.

*Form 11—*continued.*

Travelling Allowance Bill of the Establishment of.....for the month of.....193

Name and designation.	Headquarters.	Actual pay.	PARTICULARS OF JOURNEYS AND HALTS. Departure. Station.	Departure. Date.	Departure. Hour.	Arrival. Station	Arrival. Date.	Arrival. Hour.	Kind of journey by rail (mail or passenger), (steamer, road* or trolly.	RAILWAY STEAMER FARE† Class.	RAILWAY STEAMER FARE† No. of fares.	RAILWAY STEAMER FARE† Amount.	MILEAGE BY ROAD OR TROLLY. No. of miles.	MILEAGE BY ROAD OR TROLLY. Rate.	MILEAGE BY ROAD OR TROLLY. Amount.	DAILY ALLOWANCE. No. of days.	DAILY ALLOWANCE. Rate.	DAILY ALLOWANCE. Amount.	ACTUAL EXPENSES. Particulars.	ACTUAL EXPENSES. Amount.	Purpose of journey.	Total of each line.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
											Total												(a) Appropriation for 19 . 19 . Expenditure including this bill. Balance

Deduct—Undisbursed Travelling Allowance refunded as detailed on the reverse . . .

Net sum required for payment . . . . . .

Station——————————(In words.) Contents received.

Dated.....,193 *Head of Office.*

* Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal. (The particular kind should be specified.

† In cases where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet".

(a) If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants the combined appropriation and expenditure should be shown in this column.

Form 11—*concluded.*

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills drawn 1 month / 2 months* / 3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in acquittance rolls filed in my office, with receipt stamp duly cancelled for every payment in excess of Rs. 20.

†2. Also that the journeys for which mileage has been claimed under Supplementary Rule 77 for non-gazetted ministerial or inferior Government servants, were made by public or hired conveyance under my orders.

†3. Also that it was necessary for the Government servants for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Supplementary Rule 91).

Details of Travelling Allowance refunded.

Section of establishment.	Name.	Period.	Amount.	Section of establishment.	Name.	Period.	Amount.

Passed for Rs.———— . (*Head of Office.*)

Dated————*193* .

Pay Rupees ( ) (*Controlling Officer.*)

‡From————Sub-Treasury.

Treasury Officer.

Examined and entered.

Accountant.

Dated————*193* .

Sub-Treasury Officer.

Incorporated in the District Accounts on————

Accountant.

*One line to be used and the others scored out.

†Clause 2 should be scored out with a pen when no mileage is claimed under Supplementary Rule 77, and clause 3 when there is no claim under Supplementary Rule 91.

‡To be filled up when payable from a sub-Treasury.

*Form 12.

(See Chapter 5, Article 77.)

CERTIFICATES.

*1. Certified that the journeys for which mileage has been claimed under Supplementary Rule 77 for non-gazetted ministerial or inferior Government servants, were made by public or hired conveyance under my orders.

*2. Also that it was necessary for the Government servants for whom halting allowance at head-quarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Supplementary Rule 91).

(Head of Office.)

*Clause 1 should be scored out with a pen when no mileage is claimed under Supplementary Rule 77, and clause 2 when there is no claim under Supplementary Rule 91.

Form 12—*continued.*

For Public Works Establishment.] **[Not payable at the Treasury.**

Name and designation———————

Headquarters———————

Actual pay———————

Travelling Allowance Journal———————*for the month of*———————193 .

ARTICULARS OF JOURNEYS AND HALTS.							RAILWAY / STEAMER FARE†.			MILEAGE BY ROAD OR OF* TROLLY.			DAILY ALLOWANCE.			ACTUAL EXPENSES.					
DEPARTURE.			ARRIVAL.																		
Station.	Date.	Hour.	Station.	Date.	Hour.	Kind of journey by rail (mail or passenger), steamer, road* or trolly.	Class.	No. of fares.	Amount.	No. of miles.	Rate.	Amount.	No. of days.	Rate.	Amount.	Particulars.	Amount.	Purpose of journey.	Total of each line.	Remarks.
								Total											‡	

Station———————

(*Signature*)

Passed for Rupees ( )———————

Dated———————19 .

Dated———————19 . *Controlling Officer.*

* Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal. (The particular kind should be specified.)

† In cases where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet."

‡ (In words.)

Form 12—*concluded.*

Instructions for preparing Travelling Allowance claims.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in travelling allowance bills.

3. Fractions of a mile in the total for any one journey should not be charged for.

4. When the first item of a travelling allowance claim is a halt, the date of commencement of that halt should be stated in the "Remarks" column.

5. If daily allowance is claimed in respect of a road journey, the number of miles travelled should be entered in column 11 and the daily allowance in columns 14 to 16.

6. Journey performed beyond British territory should be indicated separately and the distance travelled should be stated in each case.

For Public Works Establishment.]

Voucher No.	of
list of payments	
for	19 .

*Form 13.

(See Chapter 5, Article 77.)

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bill drawn $\frac{\text{1 month}}{\text{2 months}\dagger}$ previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the Acquittance Roll.

2. Certified that in support of each column for which no voucher accompanies this bill, a duly completed travelling allowance journal countersigned by the proper authority has been placed on record in my office.

(*Head of Office.*)

Date——————*19* .

† One line to be used and the others scored out.

Pay Rupees ( )——————————————

‡From——————Sub-Treasury

Examined and entered.

Accountant.

Treasury Officer.

Sub-Treasury Officer.

Incorporated in the District Accounts

on

Accountant.

‡ To be filled up when payable from a Sub-Treasury.

(Space for pre-audit enfacements in respect of bills submitted for pre-audit.)

For use in Accountant General's Office.

Head of service chargeable——————	Admitted for Rs. ——————
	Objected to Rs. ——————
	Reason of objection———
	Senior Accountant. G. O.

Form 13—*concluded.*

Abstract Travelling Allowance Bill of the Establishment of for the month of 193 .

Section of Establishment.	Name and rank.	Actual pay.	Particulars of charge.	ITEMS OF CHARGE.					Total for each person.	Total for each class.	Voucher accompanying.	REMARKS.
				Railway fare.	Steamer fare.	Mileage by road or trolly.	Daily allowance.	Actual expenses.				
												(a) Appropriation for 19 . 19 . Expenditure including this bill .. Balance
			Total .									

(a) If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants, the combined appropriation should be shown in this column.

Station———————

Contents received

Divisional Accountant.

Executive Engineer.

Date———————*19* .

Superintending Engineer.

Form 14.

(See Chapter 6, Article 94.)

(To be printed on open royal.)

Register of Contingent Charges of the ——————Department of the——————District, 193 .

Left hand page

Date.	To whom paid. Appropriation for each Head.	No. of { Sub-voucher. Contingent abstract.	DETAILED HEADS OF BUDGET. Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allotted among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.									

Right hand page.

DETAILED HEADS. Sub-divisions of detailed heads.	Unusual charges. Description.	Unusual charges. Amount.	Total of each contingent abstract.	Total of each month's bill.	Date of Detailed bill.	Date of admission with initials.	REMARKS.

Form 14-A.

(See Chapter 6, Article 98.)

(To be printed on foolscap folio.)

(Obverse.)

Bill No. _____

Not payable in cash but by Book Transfer.

_____ District.

Voucher No. of List of payments for 19 .

Bill for service postage stamps of the office of _____ for the month of _____ 19 .

Head of service _____

Department _____

	Postage stamps required of the following denominations.	Value.		
		Rs.	a.	p.
	1 Rupee Stamps			
	8 Anna Stamps			
	6 Anna Stamps			
	4 Anna Stamps			
	2 Anna Stamps			
	1 Anna 3 pies Stamps			
	1 Anna Stamps			
	½ Anna Stamps			
	¼ Anna Stamps			
	Post Cards			
	Rupees (in words) _____ _____			

Form 14-A.—*concluded.*

(Reverse.)

	Amount.	Rs.	a.	p.
Account of contingent Appropriation and Expenditure.				
Amount of Appropriation				
Deduct Expenditure—				
Total of present bill				
Total of previous bill as shown in bill No.				
Total up to date ..				
Available Balance ..				

Received payment in service postage stamps, and certified that the expenditure charged in this bill could not with due regard to the interests of public service be avoided and also certified that the stamps will be used on prepaying postage on communications *bona fide* on the srvice of His Majesty.

*Dated*_____ *193* . *Head of office and designation.*

Pay Rupees ( )_____

_____ by transfer credit to Post Office.

*Dated*_____ *19* . *Treasury Officer.*

Space for Pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's office.

Head of service chargeable—

Audit Register page_____

Admitted Rs._____

Objected to Rs._____

Reason of objection—

Auditor. *Senior Accountant.*

Form 15.

(See Chapter 6, Article 103.)

Abstract Contingent Bill No.————

Detailed bill will be sent for countersignature on————

District.	Bill for contingent charges of	Month in which presented for payment at Treasury. ————19
	Head of Service.	Voucher No.————of List of payments for————19

Details of numbers of sub-vouchers.	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction.	Amount.					
		Rs.	a.	p.	Rs.	a.	p.
	Carried over						

N.B.—The Treasury Officer will make payments on this form as often as required; but the drawer should be careful to include in the detailed contingent bill of a month only the amount of all abstracts encashed at the Treasury during that month.

Form 15—*concluded.*

Nos. of Details of Sub-vouchers.	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction.	Amount. Rs. a. p.
	Brought forward	
	Total Rupees	
	Deduct—Amount disallowed by the Controlling Officer in bill No. .....dated.....for Rs..... Net amount payable.	

NOTE.—The Government servant drawing this bill is responsible for having initialled the date of each payment in the Contingent Register. The Register is required to be sent up with bills and Sub-vouchers for this purpose. [Article 97 (*a*), C. A. C.]

Received contents.

Dated———————

Drawing Officer.

———————*19* .

Pay Rupees ( )———————————————

Examined and entered.

Accountant———————*Treasury.* *Dated*———————*19* *Officer-in-charge, Treasury.*

Space for pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's Office.

Head of service chargeable :—	Objected in full pending receipt of detailed Contingent Bill and objected to Rs.——— ———————on the following ground :— *Senior Accountant.*

Form 15-A.

(See Chapter 6, Article 104.)

Detailed Countersigned Contingent Bill No.....

NOTE.—Government servants whose bills are *Countersigned before payment* by the Controlling Officer should use form No. C. A. C. 15-B.

Not payable at the Treasury.

Sent to Controlling Officer on 19 . Countersigned and sent to Accountant General on 19 .

District—	Monthly detailed bill of Contingent charges of for the month of 19 .
	Head of Service—

Details of numbers of sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary.	Amount.
	Carried over .	

Form 15-A—*continued.*

Details of numbers of sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary.	Amount.
	Brought forward ..	
	Carried over	

Form 15-A—*continued.*

Details of numbers of sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary.	Amount.
	Brought forward ..	
	Carried over	

Form 15-A—*concluded.*

Details of numbers of sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary.	Amount.
	Brought forward	
	Total Rupees	

(1) I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them. Vouchers for all items of expenditure above Rs. 25 in amount, and all work bills are attached to the bill. I have as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

*(2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

Drawn on abstract bill No. dated

Ditto

Ditto

Ditto

Add—Amount of disallowance from bill No....., dated..... refunded by deduction from Contingent bill No....., dated..... and re-allowed as per... ...

Total of this bill

	Supplies and Services.	Contingencies.
Appropriation for 19 -19 -19		
Expenditure including this bill.....		
Amount of work bills annexed.		
Balance available		

Date *Signature of Disbursing Officer.*

* This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

For use of Controlling Officer.

Disallowed from Sub-voucher No.....

Ditto.....

Ditto..... Total of this bill .

Passed for Rupees

I certify that in support of every charge of more than Rs. 25 made in this bill, a receipt or other voucher has been given me and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 25 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

(*Signature of the Countersigning Officer.*)

Date——————————*193* .

Form 15-B.

(See Chapter 6, Article 108-A.)

No.————.

NOTE.—This form should be used in the case of bills countersigned by the controlling officer before payment.

DISTRICT OF	Detailed Bill of Contingent Charges of for the month of.....19 .	Voucher No. of List
	Head of Service	of payments for 19 .

Number of Sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
	Carried over .	

Form 15-B—*concluded.*

Number of Sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
	Brought forward	
	Total Rupees	

(1) I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above R25 in amount and all work bills are attached to this bill save those noted below, which will be forwarded as soon as the amounts have been paid. I have as far as possible obtained vouchers for other sums, and am responsible that they have been so destroyed, defaced or mutilated that they cannot be used again.

*(2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

Received contents.	Supplies and Services.	Contingencies.
Appropriation for current year.		
Expenditure including this bill.		
Amount of work bills annexed .		
Signature and designation of drawing officer. Balance available .		

* This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

FOR USE OF CONTROLLING OFFICER.

Passed for Rupees (in words).

I certify that in support of every charge of more than R25 made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers for items in excess of R100 are attached to the bill with the exception of those above R100 noted above which will be sent after payment; and I am responsible that the receipts and vouchers for all other items of more than R25 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Dated.....19 . Controlling Officer. {(Signature) (Designation)

Pay Rupees ( ).....

Examined and entered.

Accountant Treasury. Dated the.....19 . Officer in Charge, Treasury.

Space for Pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's Office.

Head of Service chargeable—

Admitted for R——

Objected to R——

Reasons for objection—

Auditor. Senior Accountant.

Form 16.

(See Chapter 6, Article 101.)

FULLY VOUCHED CONTINGENT BILL NO.——————

District of	Detailed Bill of Contingent charges of for the month of 19 .	Voucher No. of list of payments for the month of 19 .
	Head of Service.	

Number of Sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
	Carried over	

Form 16—*concluded.*

Number of Sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
	Brought forward .	
	Total Rupees.	

(1) I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the Permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 25 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again. All work bills are annexed.

*(2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

(4) Certified that the conveyance hire charged in this bill was unavoidable.

		Supplies and Services.	Contingencies.
Received contents.	Appropriation for the current year		
	Expenditure including this bill .		
	Amount of work bills annexed .		
Signature and designation of the Drawing Officer.	Balance available .		

* This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

Pay Rupees ( )

Examined.

Accountant. *Treasury, dated the* *19* . *Treasury Officer.*

Space for Pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's office.

Head of service chargeable—

Admitted for Rs.——————

Objected to Rs.——————

Reason of objection——————

Auditor. *Senior Accountant.*

Form 17.

[See Chapter 7, Article 113 and Chapter 12, Article 198 (4).]

DISTRICT OF *Head of service chargeable.*	REFUNDS OF REVENUE. *Deduct*—REFUNDS (Name of Revenue head).								
In whose name credited. 1	On what account received. 2	Amount realized. 3			Date of payment into Treasury. 4	Amount in which included and head to which credited. 5			Treasury Officer's signature in token of verification of Treasury credit. 6	Name of Payee. 7	Amount to be refunded. 8		
		R	*a.*	*p.*		R	*a.*	*p.*			R	*a.*	*p.*

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.

(2) Passed for payment under sanction given in.....

(3) Sanctioned and passed for payment.

NOTE.—(2) or (3) to be struck out as required.

Received Payment, *Magistrate or other Officer.*

Claimant's signature.

The——————*19* . *Pay Rupees*——————( ) *only.*

Examined. *Accountant.* *Officer in charge of Treasury.*

In cases where refunds of fines are permitted to be made direct from Treasuries or Sub-Treasuries other than those at which they were credited, the entry in column 5 should include the name of the Treasury or Sub-Treasury in which amount was credited and column 6 should be filled up by the Treasury Officer of the headquarters (not Sub) Treasury.

For use in Accountant General's Office.
Refund noted in Fine Statement.
Admitted.
Objected.
Auditor. *Supdt.*

Form 18.

(See Chapter 7, Article 124.)

Cash Book of the *Mission for the month of* ——————*19*

RECEIPTS.						PAYMENTS.						
Date.	Particulars.	From whom or what Treasury received.	Amount.			Date.	Consecutive No. of Vouchers.	Particulars.	Numbers indicating classification of charges in Class II.	Amount.		Remarks.
			Rs.	a.	p.					Rs.	a. p.	
	Opening balance from previous months.	..	907	6	9	3rd April	1	Pay of Office Establishment for March 19 .	..	500	12 4	
2nd April	Received advance for political expenditure sanctioned per Finance Department No. , dated	Peshawar Treasury.	25,000	0	0	,, ,,	2	Salary of Captain, Officer in charge.	..	904	6 9	
						,, ,,	3	Hire of camels employed in March 19 .	II. 8	5,010	5 6	
						,, ,,	4	Secret Service .	II. 12	500	0 0	
5th ,,	Recovered from A. B. C. for hire of camels supplied to officers, etc.	A. B. C.	1,000	0	0	,, ,,	5	Wages of guides employed.	II. 15	150	0 0	
						9th ,,	6	Construction of boundary pillars at.	II. 19	300	0 0	
6th ,,	Recovery of advance made to X. Y. Z., clerk when starting with the Mission.	X. Y. Z. .	50	0	0	15th ,,	7	Purchase of blankets or postins for.	II. 7	15	7 0	
						20th ,,	8	Cost of telegrams and postage.	II. 17	50	0 0	
15th ,,	Sale-proceeds of unserviceable stores.	Officer in charge of Mission.	100	0	0	26th ,,	9	Compensation to Darpakhel villages for loss of life.	II. 10(*b*)	1,200	0 0	
16th ,,	Receipts on account of rations supplied to escorts.	Chief Supply and Transport Officer, Quetta.	376	0	0	,, ,,	10	Compensation for damages to the Torikhel shrine.	II. 10(*b*)	200	0 0	
						,, ,,	11	Purchase of an Arab for presentation to	II. 4	2,000	0 0	
18th ,,	Recovery on account of charges overdrawn in voucher No. for	Officer in charge of Mission.	5	0	0							
						,, ,,	12	Roza to the Duri Maliks	II. 14	300	0 0	
								Closing balance .	..	16,307	6 5	
	Total .	..	27,438	6	9			Total .	..	27,438	6 9	

Form 19.

(See Chap. 7, Art. 124.)

Statement.

Date of purchase.	Voucher number in which charged.	Number of articles.	Description.	Price.	Disposal and date.

Form 19-A.

(See Chapter 11, Article 186-A.)

(To be printed on foolscap folio.)

Department or Office.

Statement of details of provision proposed for pay of $\frac{\text{Officers}}{\text{Establishments}}$ for the year 193 - .

Name and designation.	2 Reference to page of Estimate form.	3 Sanctioned pay of the post. (a) Minimum.	(b) Maximum.	(c) Actual pay of the Government Servant due on 1st April next year.	4 Amount of provision for the year at the rate in column 3 (c).	5 Increment falling due within the year. (a) Date of increment.	(b) Rate of increment.	(c) Amount of increment for the year.	6 Total provision for the year, *i.e.*, total of columns 4 and 5 (c).	7 Remarks.

NOTE 1.—Voted and Non-Voted items should be separately shown.

NOTE 2.—In the case of temporary establishment, authority under which they are entertained should be quoted.

NOTE 3.—Numbers and amount of provision should agree with the entries in the estimate form.

NOTE 4.—Names need not be given in the case of officers whose names are omitted from pay bills.

Signature of Officer.

Designation of Officer.

Dated of 193

Form 19-B.

(See Chapter 11, Article 186-A.)

(To be printed on foolscap folio.)

Statement of new items of expenditure for inclusion in Budget Estimates of for 19 -

No. of Item.	Major head, minor head, sub-head and detailed head.	Particulars of item.	Amount proposed by Local Officer.	Grounds for expenditure or reference to correspondence hereon.	Amount recommended by Administrative Department.	Notes in Finance Department.	Amount recommended by Finance Department.

Form 20.

(LATE FORM S.-151.)

[See "Note" under Rule X of clause (a) and "Note 3" under clause (b) of Article 155.]

Form of Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house or of a house ready-made.

AN AGREEMENT MADE——————day of——————one thousand nine hundred and——————BETWEEN——————of——————(hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the other part. WHEREAS the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land / a house situated in——————in the registration district of——————Sub-district——————thana——————containing——————more or less and bounded on the North by——————on the South by——————on the East by——————and on the West by——————for the sum of Rupees——————AND WHEREAS the Borrower has under the provisions of the Civil Account Code (hereinafter referred to as the said Code which expression shall include any amendments thereof for the time being in force) applied to the Secretary of State for a loan of Rupees——————to enable him to purchase the said piece of land / house and the Secretary of State has agreed to lend the said sum of Rupees——————to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees——————paid by the Secretary of State to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Secretary of State (1) to repay the Secretary of State the said amount with interest calculated according to the said Code by monthly deductions from his salary as provided for by the said Code and hereby authorises the Secretary of State to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land / house and if the actual price paid is less than the loan to repay the difference to the Secretary of State forthwith and (3) to execute a document mortgaging the said piece of land / house and the house to be erected thereon to the Secretary of State as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Code *(AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has purchased the said piece of land commence and erect thereon a suitable residence for his own use) AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land / house has not been purchased and mortgaged as aforesaid

*( ) To be omitted in the case of purchase of a house.

within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

SIGNED by the said
in the presence of

Form 20-A.

(LATE FORM S.-152.)

[See "Note" under Rule X of Article 155 (a).]

Form of Mortgage Deed to be executed in connection with an advance for the purchase of land on which to construct a house.

THIS INDENTURE made the————day of———— One thousand nine hundred and————BETWEEN of———— a Civil Officer of———— (hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS by an Agreement dated the————day of———— 19 and made between the mortgagor of the one part and the mortgagee of the other part the mortgagee advanced and lent to the mortgagor the sum of Rupees————for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favour of the mortgagee in the form of these presents AND WHEREAS the mortgagor on the————day of————19 duly purchased the said piece of land and is now absolutely seized and possessed of or otherwise well entitled to the said piece of land AND WHEREAS the mortgagor has applied to the mortgagee for a further advance of the sum of Rupees———— ————for the purpose of enabling him to defray the expenses of erecting on the said piece of land a suitable residence for his own use AND WHEREAS under the provisions contained in Article 155 of the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said further sum of Rupees————(payable as follows that is to say the sum of Rupees————on or before the execution of these presents) and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by ———— ————equal————instalments payable quarterly the first of such————instalments to be payable on the———— day of————

NOW THIS INDENTURE WITNESSETH that in consideration of the said advances of Rupees———— and Rupees———— ————making a total of Rupees———— so advanced as aforesaid and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees————(and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf) and interest thereon calculated according to the said Code on the————day of————next and if the

(to be deleted if the payment is not to be by instalments).

loan shall not be repaid on that date will pay interest in accordance with the said Code.

AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby transfer assign and assure unto the mortgagee ALL THAT piece of land situate in————————in the registration District of————————Sub-district————————thana———— containing————————more or less and bounded on the North by————————on the South by————————on the East by————————and on the West by———— together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings and all kinds used or intended to be used with the said dwelling-house (erected or hereafter to be erected on the said piece of land) together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land (hereinafter referred to as the said premises) unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of Rupees ————(and of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said Code shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Code mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said premises unto and to the use of the mortgagor AND the mortgagor hereby covenants with the mortgagee that he the mortgagor now hath good right to transfer the said premises unto the mortgagee free from incumbrances AND FURTHER that he the mortgagor and all other persons having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and execute or cause to be done and executed all such acts deeds and things for further and more perfectly assuring the said premises unto the mortgagee in manner aforesaid as shall or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND IT IS HEREBY DECLARED that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY DECLARED that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to

pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing.

IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

SIGNED BY the said (mortgagor)
in the presence of
1st Witness

Address

Occupation.

2nd Witness

Address

Occupation.

Form 21.

(LATE FORM S.-126.)

(See Chapter 9, Article 155.)

Form of Mortgage.

THIS INDENTURE made the————————day of————————One thousand nine hundred and————————BETWEEN————————of ————————a Civil Officer of———————— ———— (hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well entitled to the land hereditaments and premises hereinafter described and expressed to be hereby conveyed transferred and assured (hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs.————————for the purpose of enabling him to defray the expenses[1]———————— ———— of———————— ———— as a suitable residence for his own use.

[1] *Insert* "the purchase of the said hereditaments," "building house on the said hereditaments" or "Repairing the said hereditaments" as the case may be.

AND WHEREAS under the provisions contained in Article 155 of the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs.————————[payable as follows that is to say the sum of Rs.———————— on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly, the first of such instalments to be payable on the————————day of————————][2].

[2] *Delete*—words in crotchets if advance is not to be by instalments.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs.————————paid on or before the execution of these presents to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbeforce recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs.———— [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf] [3]and interest thereon calculated according to the said Code on the———— day of————————next[4] and if the loan shall not be repaid on that date will pay interest in accordance with the said Code. AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby convey transfer and assure unto the mortgagee ALL that piece of land situate in the————————district of————————registration district of————————sub-registration district of————————containing ————————more or less now in the occupation of the mortgagor and bounded on the North by————————on the South by———————— on the East by————————and on the West by————————together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings

[3] *Delete*—words in crotchets is not to be by instalments

[4] *Insert*—a date two or four years as the case may be from the date of commencement of repayment of the loan. Where possible the land should also be described by reference to Government map or survey.

now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as the said advance of rupees———— [and of such further sums as may have been paid as foresaid][1] made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Code by the reduction of monthly instalments of the salary of the mortgagor as in the said Code mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees————[and any further sum as may have been paid as aforesaid] and interest thereon calculated according to the said Code shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Code shall be deemed and taken to be part of these presents.

[1] *Delete*—words in crotchets if advance is not to be by instalments.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Code on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)
in the presence of
1st witness
Address
Occupation
2nd witness
Address
Occupation

(The deed should be registered.)

NOTE.—There *must* be *two* witnesses to a mortgage.

Form 22.

(LATE FORM S.-127.)

[See Chapter 9, Article 155 (a), Rule VII, Note.]

Form of Mortgage for House Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.

THIS INDENTURE made the——————day of——————
——————BETWEEN ——————
of ——————
a Civil Officer of——————
(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land ; hereditaments and premises hereinafter described under a lease from——————
dated ——————
for a term of years expiring[1]——————
subject to a rental of Rs.——————per[2]——————

[1] date of end of lease.
[2] mensem or annum.

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees——————
——————for the purpose of enabling him to defray the expenses of[3]——————as a suitable residence for his own use.

[3] *Insert*—"the purchase of the said hereditaments," "building a house on the said hereditaments" or "Repairing the said hereditaments" as the case may be.

AND WHEREAS under the provisions contained in Article 155 of the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. —————— [payable as follows that is to say the sum of Rs.—————— on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by —————— equal instalments payable quarterly the first of such instalments to be payable on the——————day of——————]4.

[4] *Delete*—words in crotchets if further advances are not to be made.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf][4] and interest thereon calculated according to the said Code on the[5]——————day——————of——————next and if the loan shall not be repaid on that date will pay interest in accordance with the said Code.

[5] Two or four years from date of commencement of repayment of loan as the case may be.

AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise let and transfer unto the mortgagee

ALL THAT piece of land situate in————————————in the registration district of————————————————— sub-district————————thana ————————containing ————————more or less and bounded on the North by———————— ————————on the South by————————on the East by ————————and on the West by————————together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings and all kinds used or intended to be used with the said dwelling-house[6] (lately erected) together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now unexpired of the said term of years ghanted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs.————— [and of such further sums as may have been paid as aforesaid] made upon the security of these presents and interest thereon calculated according to the said Code shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Code mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term or state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and in nowise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed up to the date of these presents AND also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents covenants conditions and agreements and will keep the mortgagee indemnified against all actions, proceedings, costs, charges claims and demands, if any, to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants, conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as

Or "hereafter to be erected" or "now being erected" as the case may be.

the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN trust for the purchaser his executors administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

in the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered.)

NOTE.—There *must* be *two* witnesses to a mortgage.

Form 22-A.

(LATE FORM S.-127-A.)

[See Chapter 9, Article 155 (a), Rule VII, Note 3.]

Form of Agreement for House Building Advances granted to Government servants to build houses on plots leased from Government in New Delhi.

THIS INDENTURE——————made the——————day of——————one thousand nine hundred and——————BETWEEN the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Lender which expression shall include his successors in office and assigns) of the one part and——————————of (hereinafter called the Borrower which expression shall include his heirs, executors, administrators, legal representatives and permitted assigns) of the other part WHEREAS by an agreement for lease dated the——————————day of——————————and made between the same parties as these presents. Registered at——————on——————numbered (hereinafter called the agreement for lease) the Borrower agreed to erect buildings of the nature stated therein on the piece of land being plot——————————in——————and therein more particularly described within a period of 36 months from the——————day of——————and Lender agreed that on fulfilment of the agreement for lease the Lender would demise to the Borrower the said piece of land and buildings in perpetuity at the rent and on the terms and conditions therein specified. AND WHEREAS the Borrower has applied to the Lender for an advance of Rs.——————to enable him to construct and finish the said buildings. AND WHEREAS under the provisions of Article——————of the Civil Account Code, Volume I (hereinafter referred to as the Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) which shall be deemed to form part of these presents the Lender has agreed to advance the Borrower the said sum of Rs.——————subject and payable as follows :—

An instalment of Rs.——————on or before the execution of these presents and the balance (if the Agreement for Lease has been duly observed and performed by the Borrower and is still in force) in instalments as provided for in the said Code NOW THESE PRESENTS WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Borrower hereby covenants with the Lender—

(*i*) to repay the Lender the said sum of Rs.——————and any further sums he may have received from the Lender under the hereinbefore recited agreement in that behalf with interest thereon calculated according to the said Code by the——————day of——————as provided in the said Code and if the loan shall not be repaid on that date to pay interest in accordance with the said Code.

(*ii*) To observe and perform the terms and conditions of the Agreement Lease.

(*iii*) To obtain a lease in accordance with the Agreement for Lease as soon as he is entitled to same and to execute a mortgage of his unincumbered interest thereunder in favour of the Lender in the form prescribed by the said Code to secure any principal and interest still owing under these presents.

IN WITNESS WHEREOF the Borrower, hath hereunto set his hand the day and year first above written.

Signed by the said (Borrower)

in the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered.)

NOTE.—There *must* be *two* witnesses to an agreement.

Form 23.

(LATE FORM S.-128.)

[See Chapter 9, Article 155 (a), Rule VI, Note.]

Form of Re-conveyance for House-building Advances.

THIS INDENTURE made the————day of ————————19 BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the one part and————a Civil officer of ————————————————(hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the————————day of————————19 and made BETWEEN the mortgagor of the one part and the SECRETARY OF STATE of the other part and registered at————————————in Book———————— ———— Volume————pages——to——as No.———— for————————(hereinafter called the PRINCIPAL INDENTURE) WHEREAS all moneys due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Secretary of State has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Secretary of State doth hereby grant assign and reconvey unto the mortgagor, his heirs, executors, administrators and assigns ALL THAT the piece of land situate in the————containing———— more or less bounded on the North by————————on the South by ————————on the East by————————on the West by ————————together with the dwelling-house and out-offices, stables, cook-rooms and out-buildings thereon AND ALL and singular other the premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured or which now are by any means vested in the Secretary of State subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the Secretary of State into out of or upon them same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted assigned and reconveyed unto and to the use of the mortgagor his heirs, executors, administrators and assigns for ever freed and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits, accounts, claims and demands for, or, in respect of, the said moneys or any part thereof or, for, or in respect of, the PRINCIPAL INDENTURE or of anything relating to the premises AND the Secretary of State hereby covenants with the mortgagor his heirs, executors, administrators and assigns that Secretary of State has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof, are, is or can be impeached, incumbered or affected in title estate or otherwise howsoever IN WITNESS whereof the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed sealed and delivered by—
for and on behalf of the Governor General of India in Council acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

Form 24.

(LATE FORM S.-12.)

(See Article 156, Note 2.)

Form of Agreement to be executed at the time of drawing an advance for the purchase of a Motor $\frac{\text{Car}}{\text{Boat}}$ *.*

AN AGREEMENT made————day of————one thousand nine hundred and————BETWEEN————of———— (hereinafter called the Borrower, which expression shall include his legal representatives and assignees) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the other part WHEREAS the Borrower has under the provisions of the Civil Account Code (hereinafter referred to as the said Code which expression shall include any amendments thereof for the time being in force) applied to the Secretary of State for a loan of Rs.————for the purchase of a motor $\frac{\text{car}}{\text{boat}}$ and the Secretary of State has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs.————paid by the Secretary of State to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Secretary of State (1) to pay the Secretary of State the said amount with interest calculated according to the said Code by monthly deductions from his salary as provided for by the said Code and hereby authorises the Secretary of State to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of a motor $\frac{\text{car}}{\text{boat}}$ or if the actual price paid is less than the loan to repay the difference to the Secretary of State forthwith and (3) to execute a document hypothecating the said motor $\frac{\text{car}}{\text{boat}}$ to the Secretary of State as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Code AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the motor $\frac{\text{car}}{\text{boat}}$ has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

Signed by the said }
in the presence of }

Form 24-A.

(LATE FORM S.-129.)

(See Chapter 9, Article 156, Note 2.)

Form of Mortgage Bond for Motor $\frac{Car}{Boat}$ *Advance.*

THIS INDENTURE made this————————————day of ———————————— BETWEEN ————————————(hereinafter called the borrower) of the one part and the SECRETARY OF STATE FOR INDIA IN COUNCIL————————————(hereinafter called the Secretary of State) of the other part.

WHEREAS the BORROWER has applied for an advance to purchase the motor————————described in the Schedule hereto on the terms of Article $\frac{15}{157}$ of Volume I of the Civil Account Code (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force). NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Rs.————on or before the execution of these presents paid by the Secretary of State to the borrower (the receipt whereof the borrower hereby acknowledges) he the borrower doth hereby assign and transfer unto the Secretary of State all that motor————more particularly described in the schedule hereunder written by way of security for the said sum of Rs.————and interest thereon calculated according to the said Code AND the borrower doth further agree and declare that he will duly pay to the Secretary of State the sum of Rs.————aforesaid or the balance thereof as shall not have been repaid at the date of these presents by equal payments of Rs.————each on the first day of every month after the date of these presents and will pay interest on the sum owing calculated according to the said Code in the manner provided by the said Code AND the borrower doth further agree and declare that he has not pledged and will not so long as any monies remain payable to the Secretary of State in respect of the said motor————————————sell pledge or part with the property in or possession of the said motor———————— PROVIDED ALWAYS and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of any of the said instalments for the period of 10 days after the time hereinbefore provided for payment thereof or if the borrower shall die or otherwise cease to be in the service of the Secretary of State or if the borrower shall sell or pledge or part with the property in or possession of the said motor————————————or become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the borrower the whole of the said principal sum which shall for the time being remain unpaid together with interest thereon calculated according to the SAID CODE shall forthwith become payable and it is hereby agreed and declared that the Secretary of State may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor————and either remain in possession thereof without removing the same or else may remove and sell the said motor————either by public auction or private contract and may out of the sale moneys retain the principal sum aforesaid or so much thereof as may for the time being remain unpaid and interest thereon calculated according to the said Code and all

costs, charges expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the borrower, his executors, administrators or representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said car shall not prejudice the right of the Secretary of State, to sue the Borrower or his Personal representatives for the amount of the Bond or in the case of the car being sold the amount by which the nett sale proceeds fall short of the amount owing AND the borrower HEREBY FURTHER AGREES with the Secretary of State that he will not permit or suffer the said motor———— to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and will whenever the said motor ————is injured or deteriorated forthwith repair and make good the same and will keep the said motor————insured against loss or damage by fire or accident.

IN WITNESS WHEREOF the said ————————(borrower) hath hereunto set his hand.

The Schedule above referred to————————

————————

Signed by the said
(borrower).

———— ————

Signature of (borrower).

————————

In the presence of————————

and ————————

Form 25.

(See Chapter 11, Article 191.)

Form of statement to accompany all applications for sanction to expenditure not provided for in the Budget.

Expenditure proposed to be provided for :—
R
of (*a*) on account { Major head / Minor head / Sub-head / Detailed head.

Amount proposed to be spent during current year .. .. R

Amount proposed to be spent during future years .. .. R

Proposed re-appropriation for current year.

1	2	3	4
Heads of estimate affected by the proposal. (*b*).	Actual expenditure up to date of the proposal (*viz.*)	Amounts as in the estimate passed by Government.	Amount as they will stand after re-appropriation.
†(1) Heads under which the proposed expenditure will fall.	Rs.	Rs.	Rs.
TOTAL ..			
(2) Heads under which it is proposed to reduce the grants.			
TOTAL			

(*a*) Here enter full description, mentioning the grant, primary unit of appropriation and the Department, or Office, or Officer concerned.

(*b*) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.

NOTE 1.—Any further explanation should be given on reverse, where, also if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

NOTE 2.—When the application is submitted for the sanction of a local Government, the form may be modified in any way the local Government thinks fit, provided that the local Government indicates distinctly in the order issued that the new expenditure is to be met by re-appropriation from anticipated savings under the same or another major head under the same grant.

NOTE 3.—The estimates referred to are the Budget and not the Revised estimates. The Revised estimates must never be referred to in this application.

† NOTE 4.—When the figures of more than one grant are involved, the names of the grants should be noted in manuscript above the major heads.

Form 26.

(See Chapter 12, Article 201.)

(To be printed on foolscap breadthways.)

Register of Repayments of———Deposits at———Treasury.

Detail of Original Deposit.			Date of present repayment.	No. of repayment voucher.	To whom repaid.	Amount repaid.		Initials of		Daily total carried to cash book.	Remarks.
Date of receipt.	No. as per register of receipt.	Amount or balance of deposit.				In cash.	By transfer.	Accountant.	Treasury or disbursing officer.		
		Rs.				Rs.	Rs.			Rs.	

Form 27.

[See Chapter 12, Articles 198, Note 1 (4) and 202, Note.]

———— *Treasury, month of* *19* .

HEAD OF SERVICE CHARGEABLE. } ————DEPOSITS. VOUCHER NO.————OF ————PAYMENTS. LIST OF

Original Number. } ———— Date of Deposit. } ———— Name of Depositor. } ———— Amount originally deposited. Rupees. } ————

In this space a translation of the receipt form into the current vernacular should be given.

Examined and entered.

————

Accountant

Treasury.

Pay Rupees ————

Treasury Officer.

Received this————day of ————19

the sum of Rupees————

Annas————Pies————

being the amount payable ————

on account of the deposit described above.

Claimant's Signature. }

Stamp if required.

Passed for payment.

Rs.———— ————

Judge, Magistrate or Collector.

Form 28.

(See Chapter 12, Article 204, C. A. C.)

Extract Register of Receipts of———Deposits at the———Treasury in the month of———19 .

Date.	Number of each deposit.	From whom received.	Nature of each deposit.	Amount of each deposit.			FOR USE IN THE ACCOUNTANT GENERAL'S OFFICE.								
							In the year of receipt.	In the first year following the year of receipt.	Total repayment on each deposit.			Balance of each deposit.			
												Lapsed.		Transferred to clearance register.	
							12 monthly columns.	12 monthly columns.							
				Rs.	*a.*	*p.*			*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*

N.B.—It is not necessary to total the last 3 columns of this register.

Form 29.

(See Chapter 12, Article 206.)

†

Statement of Lapsed———————Deposits of the———

†Civil, Criminal Courts or Revenue.

Treasury, for the year 19 .

PARTICULARS OF DEPOSIT.					FOR USE IN ACCOUNTANT GENERAL'S OFFICE.				REMARKS.
Year.	No.	Balance lapsed.			No. and date of Refund order.	Amount of Refund sanctioned.		Initials.	
		Rs.	*a.*	*p.*		Rs.	*a.*		

Form 30.

(See Chapter 12, Article 208.)

Refund of Lapsed Deposits.

To

THE ACCOUNTANT GENERAL,————————

SIR,

The following refunds of Lapsed Deposits aggregating Rupees———— (in words) have been claimed by————of whose identity and title to the money I have satisfied myself. I request your sanction to the refund.

Class of Deposits.	PARTICULARS OF ORIGINAL DEPOSIT.		Balance credited to Government.			Date of lapsed Statement.	Amount claimed.			REMARKS.
	Year.	No.	*Rs.*	*a.*	*p.*		*Rs.*	*a.*	*p.*	

(Signature.)

The————————*19* .

Judge, Magistrate or other Officer.

Form 30—*concluded.*

Reverse of Form 30.

Accountant General's Office No.————, *dated*————————

Sanctioned.

Accountant General.

Received payment.

Receipt Stamp.

————————

Claimant.

Pay Rupees ( ) ————————————

————————————only.

The————————*19* *Examined.* *Accountant.*

Treasury Officer.

Note.—The signature of the claimant should be obtained in this form and the form should be returned as a voucher in support of the debit.

For use in the Accountant General's Office.

Serial No. in Number Book.

Admitted Objected to *Auditor.* *Supdt.*

Noted in the Number Book of Orders. *Supdt.*

Form 31.

(See Chapter 3, Article 40.)

Return of death of European officers (including members of the Civil Service of India) and pensioners in ——— *for the month of* ———

Date of death.	Place of death.	Occupation at time of death.	Age at time of death.			Place of birth.	Particulars as to family connection.	Address in England of relatives (if known).	Particulars as to property (if any).	Length† of service.	Cause of death.	Remarks.
			Y.	M.	D.							†This information is not required in the case of pensioners.

Form 31-A.

(Referred to in Article 259-H, Rule 2.)

C. C. 18.

Port of————————

Dr. *————————in Account Current with the Board of Trade for the————————————Cr.

Issued by the Board of Trade.

ending————————193 .

RECEIPTS.	Currency.	Sterling. £ s. d.	Bills drawn on Shipowners.	PAYMENTS.	Currency.	Sterling. £ s. d.	Bills drawn on Shipowners.
WAGES OF LIVING SEAMEN as per Column 5 of Form C. C. 10, and Forms C. C. 6, Nos.....to..... ..							
Proceeds of sale of effects, etc., of Seamen who have died in charge, as per Form C. C. 17, and vouchers Nos..... to.....				SUBSISTENCE, Medical, Clothing, and Travelling Expenses, etc., as per Form C. C. 10, Column 19.			
WAGES OF DECEASED SEAMEN (including proceeds of effects) where death occurs on the voyage or in port, and for whom no expenses have been incurred by Officer, as per statement C. C. 22, and Forms C. C. 15, Nos.....to.....				WAGES PAID to Seamen, as per Column 20 of Form C. C. 10 and Forms C. C. 7, Nos.....to.....			
WAGES and proceeds of effects of SEAMEN LEFT BEHIND (Section 23, M. S. Act, 1906).				MISCELLANEOUS PAYMENTS:—			
FINES received under Section 44, M. S. Act, 1906.				† Balance due to the Board of Trade remitted to the Assistant Secretary for Finance, Finance Department, Board of Trade, by.....at the Exchange of.....per £1 Sterling.			
MISCELLANEOUS RECEIPTS:—							
† Balance due by the Board of Trade, for which a Bill has been drawn upon the Assistant Secretary for Finance, Finance Department, Board of Trade, at three days sight at the Exchange of .....per £1 Sterling.							
Total ..				Total ..			
To amount of Bills drawn on the owners of British Merchants Ships £				By amount of Bills, as *per contra*, drawn on the owners of British Merchant Ships, and transmitted to the Board of Trade. £			

*Here insert name and title of officer.

† When the balance is small and carried forward to next Account the words not applicable should be struck through. The rate of exchange should always be stated in the space provided when the Account is rendered in currency.

I certify that the above account is just and true according to the best of my knowledge and belief.

————————day of ————————193 .

————————
————————
Signature and Title of Officer.

Form 31-B.

(See Appendix 8A., Rule 2.)

(To be printed on foolscap folio.)

LAST PAY CERTIFICATE.

Last pay certificate of.....

of the.....

preceding on.....

to.....

2. He has been paid up to.....
at the following rates :—

Particulars.	*Rate.*
Substantive pay.....	
Officiating pay.....	
Exchange Compensation Allowance.....	
.....	
.....	
Deductions.	
.....	
.....	
.....	

3. He made over charge of the office of.....

.....

on the.....noon of.....

4. Recoveries are to be made from the pay of the Government servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

Period.	*Rate.*	*Amount.*
From.....to.....	at Rs.....	a month.
From.....to.....	at Rs.....	a month.
From.....to.....	at Rs.....	a month.

6. He is entitled to draw the following :—

7. He is also entitled to joining time for.....days.

8. The details of the income-tax recovered from him up to the date from the beginning of the current year are noted on the reverse.

(*Signature*).....

Dated.....*19* . (*Designation*).....

Form 31-B—*concluded.*

REVERSE.

Details of recoveries.

Nature of recovery.....

Amount Rs.....

To be recovered in.....instalments.

Deductions made from leave salary.

From.....to.....on account of.....Rs.....

From.....to.....on account of.....Rs.....

From.....to.....on account of.....Rs.....

Names of months.	Pay.	Gratuity, Fee, etc.	Funds and other Deductions.	Amount of income-tax recovered.	Remarks.
April 19 . .					
May 19 . .					
June 19 . .					
July 19 . .					
August 19 .					
September 19 .					
October 19 .					
November 19 .					
December 19 .					
January 19 .					
February 19 .					
March 19 . .					

Form 31-C.

(See Appendix 8B, Rule 10.)

(To be printed on foolscap folio.)

Memorandum of Agreement made the day of 193 BETWEEN of (hereinafter called the Borrower) of the one part and the SECRETARY OF STATE for India in Council (hereinafter called the Lender) of the other part.

WHEREAS the Borrower('s family) is $\frac{\text{proceeding to}}{\text{returning from}}$ on $\frac{\text{leave}}{\text{expiry of leave}}$ (with his family) and has in accordance with Appendix 8B to the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force), requested the Lender to lend him Rs. towards defraying the cost of $\frac{\text{his}}{\text{their}}$ passage(s) to (and back to India) which the Lender has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSETH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself his heirs executors and administrators covenants with the Lender to repay the said loan (with interest calculated according to the said Code) by monthly instalments as specified in the said Code and hereby authorizes the Lender to deduct the amount of such monthly instalments from the pay of the Borrower provided always and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan (and interest) is repaid or if he does not produce receipts for the said passage(s) or does not comply with any of the conditions on which the loan is made, as specified in the said Code, within three weeks from the date hereof the loan (and interest calculated in accordance with the said Code) is to become immediately due and payable.

In WITNESS whereof the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (Borrower) in the presence of :—

Witness.

Address.

Occupation.

(*N.B.*—In the case of advances on which interest is not chargeable, the clauses of this agreement relating to interest should be scored through.)

INDEX.

This Index deals only with the rules in the several chapters of this volume and does not cover the Appendices or the Forms. It has been compiled solely for the purposes of assisting references and no expression used in it should be considered as in any way interpreting the rules.

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